THE

North-China Herald.

OFFICIAL NOTIFICATION.—It is hereby notified that until further orders, the *North-China Herald* is to be considered the Official Organ of all Notifications proceeding from Her Majesty's Legation and Superintendency of Trade in China.

E. ST. JOHN NEALE,
Secretary of Legation.

H. M.'s Legation, Shanghai, 22nd June, 1860.

VOL. XVII., No. 824. SHANGHAI, SATURDAY, MAY 12TH, 1866. PRICE, TAELS 15 ₮ ANNUM.

NOTICES OF FIRMS.

NOTICE.—Mr. CESAR SCHNOPEL has been admitted a partner in our Firm.

W. REMÉ & Co.
5au 709 Shanghai, 1st May, 1866.

NOTICE.—We have established ourselves at this port under the style and firm of SCHEIBLER, MATTHAEI & Co. as *Merchants and Commission Agents.*

ROBT. SCHEIBLER.
CARL MATTHAEI.

Hong name *Kwong-yuen* 廣源

Office on the Premises of Messrs. ED. FILEZ & Co.

5au 710 Shanghai, May, 1866.

NOTICE.—We have opened a branch of our Yokohama house at this Port, under the management of Mr. JAMES MARK, who is authorized to sign the Firm.

STEPHENSON & Co.

Hong Name 金隆 *Kin Loong.*

Temporary office Thorne's Buildings, Ningpo Road.

5ju 711 Shanghai, April 1866.

NOTICE.—The business of Messrs. JOHN FORSTER & Co., Public Tea Inspectors and Commission Agents at this Port, has been transferred to the undersigned, who will continue the same in his own name from and after 1st May next.

EDWARD W. LOVELL.
tf 706 Kiukiang, April 21st, 1866.

NOTICE.

I have this day established myself in Kiukiang as *General Commission Agent.*

JOHN HARVEY.
tf 707 Kiukiang, 9th April, 1866.

NOTICE.—I have this day established myself at this port as *General Commission Merchant and Public Tea Inspector,* under the style and firm of OVERBECK & Co.

H. OVERBECK.

Hong Name, *Shun Fat* 發順

Office at Messrs. MAERTENS, LATHAM & Co's house.

31se 700 Shanghai, 15th March, 1866.

NOTICE.—I have this day established myself at Hankow as a *General Commission Merchant* under the firm of ALEX. DOWNIE & Co.

ALEX. DOWNIE.
tf 699 Hankow, 15th March, 1866.

NOTICE.—The interest and responsibility of Mr. THOMAS S. ODELL in our Firm ceased on the 31st December, 1865; and Mr. ERNEST DEACON has this day been admitted a partner.

DEACON & Co.
30ja 685 Canton, 1st January, 1866.

NOTICE.—I have taken the house in Hankow Road formerly occupied by Dr. SIBBALD, and am doing business as a *Commission Agent & Broker.*

WILLIAM CHURCH.

Wha-Loong 華隆

30ja 683 Shanghai, 1st January, 1866.

NOTICE.—The interest and responsibility of Mr. CRAVEN WILSON in our Firm, both in Hankow and Chinkiang, terminated on the 15th instant.

CRAVEN WILSON & Co.
Shanghai, June 17th, 1865.

WITH reference to the above, the business hitherto conducted by Messrs. CRAVEN WILSON & Co., at Chinkiang, will for the future be carried on under the style and Firm of

CHARLES HUDSON & Co.
tf 608 Shanghai, 17th June, 1865.

NOTICE.

THE Undersigned (*in the absence of Mr.* ALBERT ROBINSON, M. Inst., C. E.) having been appointed Agents for Messrs. RANDOLPH, ELDER & Co., Engineers and Shipbuilders, Glasgow, are prepared to give full particulars concerning the cost of Steamers, Steam Dredging Vessels, Screw Pile Wharves, &c., and to contract for same at home prices.

Plans, models, and specifications of the above can be seen on application.

GLOVER & Co.
tf 434 Shanghai, 18th May, 1864.

NOTICE.—During my absence from China, I have appointed Mr. D. L. HESTER of this port to act as my attorney; and I have to request that all communications from this date be addressed to him at the office of Messrs. HOLLIDAY, WISE & Co.

J. T. BRAND.
tf 664 Shanghai. 21st Oct., 1865.

NOTICE.—The Undersigned begs to announce that he has established himself at this port as *Tea Taster and Inspector,* and orders confided to his care will receive best attention.

J. OSBORNE.
tf 516 Shanghai, Sept. 8th, 1864.

NOTICE.—The business of the Undersigned as *Public Tea Inspector and Commission Agent* at this port will from this date be carried on under the style of KINNEAR & Co.

W. B. KINNEAR.
tf 567 Foochow, Jan. 1st, 1865.

NOTICES OF FIRMS.

NOTICE.—I have this day established myself as *Public Tea Inspector* at this Port.

ALEXANDER COCK.
Office,—*Laou-Ilchee-Hong.*
tf 635 Shanghai, Sept. 1st., 1865.

NOTICE.

WE have established a branch of our Firm at Chefoo, and Mr. J. D. THORBURN will sign our Firm per procuration at that place.

MEADOWS & Co.
tf 297 Tientsin, 2nd November, 1863.

JOHN POOK.

COMMISSION AGENT,
4, LIME STREET SQUARE,
London, E.C.

FOR SALE.

FOR SALE.

ST. Julien Claret, (Barton & Guestier's) 1-doz. cases.		Tls. 8.00
Medoc, (do. do.)		„ 5.00
Finest Cognac Brady (do. do.)		„ 10.00
Sherry, (Ysasis,)		„ 8.00
Cognac, (Gledstanes Coningham,)		„ 8.00
„ „ „		„ 6.00
Port „ „		„ 8.00
„ „ „		„ 7.00
Sherry „		„ 8.00
Champagne,		„ 12.00
Soda Water, (Schweppe's,)		Tls. 1.25
Nassau Seltzer Water,		„ 2.00

CHAPMAN, KING & Co.
tf 223 Shanghai, 1st August 1865.

INSURANCES.

NORWICH UNION FIRE INSURANCE SOCIETY.

Established 1821.

EXISTING INSURANCES UPWARDS of 75 MILLIONS PREMIUMS MODERATE. Settlements of Losses prompt and liberal. No charge for Policies.

Agent at Shanghai,
F. R. GAMWELL.
23ju-66 666 Shanghai, Dec. 23rd, 1865.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

Incorporated by Royal Charter and Act of Parliament.

ESTABLISHED 1809.

CAPITAL £2,000,000.

THE Undersigned have been appointed Agents at this Port, Kiukiang, and Hankow for the above Company, and are prepared to accept risks against Fire at each place, on the customary conditions.

For further particulars apply to

GILMAN & Co.
tf 417 Shanghai, 23rd April, 1864.

PHŒNIX FIRE INSURANCE COMPANY.

THE Undersigned are prepared to grant Policies in this Office on the usual terms and conditions to the extent of £10,000, on any one Building with its contents, or to the extent of £30,000 on three or more separate buildings in the same occupancy.

SMITH, KENNEDY & Co.
tf Shanghai, 25th February, 1859.

PHŒNIX FIRE INSURANCE COMPANY.

THE Undersigned are now prepared to grant Policies in this Office on the usual terms and conditions to the extent of Shanghai Taels 15,000 on the contents of any one building situated on the British Concession at Tzechuhlin, Tientsin.

SMITH, KENNEDY & Co.
tf Shanghai, 25th August, 1862.

NETHERLANDS INDIAN MARINE AND FIRE INSURANCE COMPANY OF BATAVIA.

THE Undersigned having been appointed Agents for the Company in China, are prepared to grant Insurance on ORDINARY MARINE RISKS to Europe, United States, India, the Straits, Java, or the Colonies, at the Rates of Premium current with the Local Offices. *Policies payable in* London, Hongkong, Singapore, Penang, and Batavia.

TURNER & Co.
tf Shanghai, 13th February, 1857.

"HAMBURG—BREMEN FIRE INSURANCE COMPANY."

THE Undersigned having been appointed Agents in China for the above named Company are prepared to grant Policies against Fire at Shanghai to the extent of £10,000,—on one risk, as under:

1,—On Buildings or on their contents.
2,—On Ships, lying in port, or on their contents.

For further particulars apply to

WM. PUSTAU & Co.,
Agents in Shanghai,
tf Shanghai, 1st December, 1858.

THE NORTHERN ASSURANCE COMPANY.
CAPITAL £1,259,760 STG.

THE Undersigned, Agents for the above Company, are prepared to grant Insurances against Fire to the extent of £10,000 Stg. on any one Building, or on its contents.

For Terms, &c., apply to

TURNER & Co.
tf Shanghai, 3rd February, 1862.

INSURANCES.

ROYAL INSURANCE COMPANY OF LIVERPOOL.

CAPITAL—TWO MILLIONS STERLING
INCOME—THREE HUNDRED THOUSAND POUNDS PER ANNUM.

TRUSTEES:
JOHN SHAW LEIGH, Esq. | JOHN NAYLOR, Esq.
CHARLES TURNER, Esq., *Chairman.*
RALPH BROCKLEBANK, Esq., *Deputy Chairman.*

THE Company is now prepared to grant Policies to the extent of £15,000 on any one Building of European construction or its contents, and to accept Chinese risks to the extent of £8,000 in any locality within the Settlement.

Premiums are payable in drafts at 30 days sight (favor of PERCY M. DOVE, Esq.)

BOWER, HANBURY & Co.,
Agents for Shanghai.
tf 295 Shanghai, 21st Nov., 1863.

THE LONDON AND ORIENTAL STEAM TRANSIT INSURANCE OFFICE.

137, LEADENHALL STREET, LONDON.

JAMES HARTLEY & Co., *Managers.*

ESTABLISHED 1843.

THE Undersigned having been appointed Agents at Nagasaki for the above office are prepared to accept risks by first class steamers.

GLOVER & Co.
8jy-66 465 Nagasaki, 1st July, 1864.

NORTHERN ASSURANCE COMPANY.

THE Undersigned have been authorised to GRANT POLICIES against Fire on buildings owned by Europeans and in the occupation of Chinese, provided such buildings are of first class construction and situated in the Foreign Settlement.

TURNER & Co.
tf Shanghai, 9th April, 1862.

IMPERIAL FIRE INSURANCE COMPANY.

THE Undersigned having been appointed Agents for the above named Company, at this Port are prepared to grant Policies against Fire to the extent of £10,000 on Buildings or on Goods stored thereon.

GIBB, LIVINGSTON & Co.
tf Shanghai, 15th September, 1858.

China Fire Insurance Company.

Subscribed Capital Tls. 2,000,000

In 400 Shares, of Taels 5,000 each
Paid up Capital Taels 200,000.

DIRECTORS.

GEORGE TYSON, Esq., (Messrs. Russell & Co.) *Chairman.*
F. PORTER, Esq., (Messrs. Gibb Livingston & Co.)
J. THORNE, Esq. (Messrs. Thorne Bros. & Co.)
A. J. HOW, Esq., (Messrs. Johnson & Co.)
F. H. BELL, Esq., (Messrs. W. R. Adamson & Co.)
E. IVESON, Esq., (Messrs. Bower, Hanbury & Co.)

AGENCIES are established at the several Ports in China and Japan.

F. E. GWYN,—*Actg. Secretary.*
tf 320 Shanghai, 28th Nov., 1865.

THE LANCASHIRE INSURANCE COMPANY.

THE undersigned are prepared to grant POLICIES OF INSURANCE on any one Building with its contents, to the extent of £5,000.

W. R. ADAMSON & Co.
tf 619 Shanghai, 10th July, 1865.

NORTH-CHINA INSURANCE COMPANY.

THE undersigned, as Agents for the above Company, accept Risks on produce shipped from this Port to Shanghai, Amoy, Foochow, Swatow and Hongkong.

MAITLAND, BUSH & Co.
Hong name—Wha-kee.
tf 370 Newchwang, January 1864.

AUSTRALASIAN FIRE, LIFE, AND MARINE INSURANCE COMPANY.

(Liability Limited.)

MARINE DEPARTMENT.

THE Undersigned having been appointed Agents in Shanghai for this Company, are now prepared to issue Policies on Marine Risks only, on the usual terms.

Losses can be made payable in Shanghai Hongkong, Calcutta, Melbourne, or London.

AUGUSTINE HEARD & Co.
tf 308 Shanghai, 4th December, 1863

INSURANCES.

PHŒNIX FIRE ASSURANCE COMPANY.

LONDON.

ESTABLISHED IN 1782.

Trustees & Directors.

DECIMUS BURTON, Esq
TRAVERS BUXTON, Esq
OCTAVIUS EDWARD COOPE, Esq
WILLIAM COTTON, Esq.
JOHN DAVIS, Esq.
GEORGE ARTHUR FULLER, Esq.
CHARLES EMANUEL GOODHART, Esq.
JAMES ALEXANDER GORDON, Esq.
EDWARD HAWKINS, Jun., Esq.
KIRKMAN D. HODGSON, Esq., M.P.
WILLIAM JAMES LANCASTER, Esq.
JOHN DORRIEN MAGENS, Esq
JOHN TIMOTHY OXLEY, Esq.
BENJAMIN SHAW, Esq.
WM. JAMES THOMPSON, Esq.
HENRY HEYMAN TOULMIN Esq.
MATTHEW WHITING, Esq.

INSURANCES against Loss by Fire are effected by the PHŒNIX COMPANY, upon every description of Property, in every part of the World, on the most favorable Terms.

The promptitude and liberality with which its engagements are always met by this Company are well known, and the importance of its relations with the Public may be estimated from the fact, that since its establishment it has paid more than *Eight Millions Sterling* in discharge of Claims for Losses by Fire.

The undersigned having been appointed agents of the above Company, are prepared to insure Buildings, Merchandise, Goods, and Property against Fire, for *large amounts.*

They are also authorized to insure Ships in the harbour against Fire, with or without cargo.

Claims will be paid either by the Agents here or the Company in London.

HUGHES, WILLGOSS & Co.
15jy-66 618 Yokohama, 3rd Mar., 1864.

UNIVERSAL MARINE INSURANCE COMPANY LIMITED.

THE Undersigned having been appointed Agents at this Port for the above Company are prepared to grant Policies against Marine Risks at the Current Rates of Premium.

DOW & Co.
31de-66 324 Shanghai, 1st January, 1864.

ALLIANCE FIRE ASSURANCE COMPANY.

Capital £5,000,000 Sterling.

President:
Sir MOSES MONTEFIORE, Bart., F.R.S.

Board of Direction:
JAMES ALEXANDER, Esq., (Alexander, Fletcher & Co.)
C. J. BARNETT, Esq., (Barnett, Hoare, Barnett & Co.)
G. H. BARNETT, Esq., Glympton Park, Woodstock.
BENJAMIN COHEN, Esq., New Court.
JAMES FLETCHER, Esq., (Alexander, Fletcher & Co.)
WILLIAM GLADSTONE, Esq., (Thomson, Bonar & Co.)
G. J. GOSCHEN, Esq., M.P., for the City of London, (Fruhling & Goschen.)
SAMUEL GURNEY, Esq., M.P. for Penryn and Falmouth.
JAMES HELME, Esq., Director of the Provincial Bank of Ireland.
SAMPSON LUCAS, Esq., (Lucas, Micholls & Co.)
ELLIOT MACNAGHTEN, Esq., Director of the Provincial Bank of Ireland.
THOMAS MASTERMAN, Esq., Collingwood House, Brighton.
J. M. MONTEFIORE, Esq., Director of the Provincial Bank of Ireland.
Sir ANTHONY DE ROTHSCHILD, M.P., for the City of London.
THOMAS C. SMITH, Esq., 23, Oxford Square, Hyde Park.

ASSURANCES on buildings and contents, accepted at lowest current rates. Losses promptly and liberally settled.

JARDINE, MATHESON & Co.,
Agents in China.
tf 437 Shanghai, 20th May, 1864.

NOTICE.
LIVERPOOL AND LONDON AND GLOBE FIRE INSURANCE COMPANY.

THE Undersigned is authorized to grant Policies against Fire on Buildings or their Contents to the extent of £20,000 at this Port, Hankow, Kiukiang and Tientsin.

C. RYLEY
31de-66 325 Shanghai, 14th Feb., 1866.

LONDON AND LANCASHIRE FIRE AND LIFE INSURANCE COMPANIES.

THE Undersigned having been appointed Agents for the above named Company at Shanghai and Hankow, are prepared to grant policies against fire on the usual terms on any one building or its contents, as also on blocks of Chinese buildings.

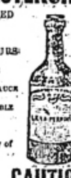
For terms apply to

TRAUTMANN & Co.
11fe-67 576 Shanghai, 2nd June, 1864.

MISCELLANEOUS.

SAUCE.—LEA AND PERRINS'
WORCESTERSHIRE SAUCE.

PRONOUNCED BY CONNOISSEURS TO BE THE ONLY GOOD SAUCE AND APPLICABLE TO Every variety of DISH.



Extract of a Letter from a medical gentleman at Madras to his brother at Worcester May, 1851.

"Tell Lea and Perrins that their Sauce is highly esteemed in India, and is, in my opinion, the most palatable as well as the most wholesome Sauce that is made"

CAUTION.

LEA AND PERRINS
Beg to caution the Public against spurious imitations of their celebrated
Worcestershire Sauce.

L. & P. have discovered that several of the Foreign Markets have been supplied with SPURIOUS IMITATIONS, the labels closely resembling those of the genuine Sauce, and in one or more instances the name of L. and P. *forged.*

L. and P. will proceed against any one who may manufacture or vend such imitations, and have instructed their correspondents in the various parts of the world, to advise them of any infringement of their rights.

ASK FOR LEA AND PERRINS' SAUCE.

*** Sold Wholesale and for Export, by the Proprietors, Worcester; Messrs. CROSSE and BLACKWELL; Messrs. Barclay and Sons, London; &c., &c.; and by Grocers and Oilmen universally.

31de-66 672 December 23rd, 1865.

MERWIN & BRAY
FIRE-ARM CO.'S
Belt and Pocket Size Cartridge Revolvers.

THE *Belt* size weighs 22 oz., and carries a ball 42-100 calibre (larger than Colt's Navy), and can be used with either fixed or loose ammunition. The *Pocket* size weighs 11 oz., and carries a ball 30-100 calibre (same as Colt's 4 and 6 inch.)

These Pistols are loaded and discharged with only four motions—a degree of perfection never yet attained by any other arm. *A full round may be loaded and discharged in thirty seconds.* These arms have been adopted *exclusively* by the U. S. Revenue Service. Printed circulars (with illustrated cuts), naming prices, sent by mail when required.

MERWIN & BRAY are also sole proprietors of the Ballard Breech-Loading Rifle and Carbine. Their high character for Military and Sporting purposes is so well established that the public only wish to know where they may be *purchased.* These Rifles were used by Captains Crawford and Fisk on the Overland Expedition to the Pacific, under orders of the U. S. Government. The Government and the State of Kentucky have about Twenty Thousand (20,000) now in active field service, of which the highest testimonials are received.

Sold by Wholesale and Retail Dealers generally.

Address orders to

MERWIN & BRAY,
No. 262 Broadway, N.Y

P.S.—IMPORTANT.—These Rifles can be used with either fixed or loose ammunitions.

7ju-66 668 Paris, 26th October, 1865.

DINNEFORD'S FLUID MAGNESIA

Is the great remedy for
ACIDITY OF STOMACH, HEADACHE HEARTBURN, INDIGESTION, SOUR ERUCTATIONS & BILIOUS AFFECTIONS.

It is the Physician's cure for

GOUT,

RHEUMATIC GOUT, GRAVEL, and other complaints of the Bladder, and in cases of

Fever and Feverish Irritability of the Skin

it produces grateful cooling effects. As a safe and gentle Medicine for Infants, Children, Delicate Females, and for the sickness of Pregnancy, Dinneford's Magnesia is indispensable, and when taken with the Acidulated Lemon Syrup forms

A Delightful Effervescing Saline and Aperient.

Prepared by
DINNEFORD & Co.
Chemists, London,

And Sold by *Druggists,* and Storekeepers throughout the World.

CAUTION.—Ask for *Dinneford's Magnesia,* and see that "Dinneford & Co." is on every Bottle and Label.

A. S. WATSON,—*Agent, Hongkong.*
23de-66 669 December 23rd, 1865.

TELEGRAMS TO EUROPE PER INDO-EUROPEAN, MALTA AND ALEXANDRIA AND MALTA AND TRIESTE LINES.

THE Undersigned beg to tender their services for receipt or transmission of Telegrams by the above lines.

J. GIBSON THOMSON & Co.
Agents for Reuter's Telegram Company, (Limited)
Point de Galle, Ceylon, Sept. 21st, 1865.
tf 650

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ADVERTISEMENTS.

NOTICE.—Mr. Hugh Francis Ramsay is this day admitted a partner in our Firm which now consists of Richard James Gilman, Charles Augustus Wild, Henry Beverley Lemann, William Lemann, Edmund Henry Lavers, and Hugh Francis Ramsay.

GILMAN & Co.

10jn 712 China, 1st May, 1866.

THOMAS HUME,
PUBLIC ACCOUNTANT,
REAL ESTATE
AND
GENERAL COMMISSION AGENT.
YOKOHAMA.

tf 713 May 10th, 1866.

LATEST SHIPPING INTELLIGENCE.

Arrived.—May 12th, "President Harbeck," (Norw. bq.), Von der Che, from Newport; "Shanse," Am. str.), Harman, from Hankow; "Fusiyama," (Br. str.), Hardie, from Hankow.

Departed.—May 12th, "Ismround," (Russ. corv.); "Chusan," (Br. str.), Burdiss, for Newchwang; "Shooey Leen," (Br. str.), Young, for Tientsin; "Scindia," (Br. sh.), for Amoy; "Vulcan," (Br. sh.), Randall, for Foochow; "Grenadier," (Br. bq.), Miller, for Newchwang; "Juan Rattray," (Am. sh.), Williams, for Newchwang; "Matilda," (Br. bg.), Nunn, for Newchwang.

The publication of the *North-China Herald* Commenced at 6 P.M.

The North-China Herald.

IMPARTIAL, NOT NEUTRAL.

SHANGHAI, SATURDAY, MAY 12, 1866.

The papers relating to American affairs in China during the year 1863, which accompanied the President's message to the first session of the thirty-eighth congress, add little to what we have already learned with regard to the progress of diplomacy in this country. They include despatches between Mr. Burlingame and Mr. Seward relating to the various events which transpired in China between August 1862 and July 1863, the chief of which were the organisasion of the legation and consular establishments, the framing of the Yangtsze trade regulations, the inauguration of the now celebrated coöperation policy, the degradation of Burgevine, and the transmission of an autograph (?) letter from the Emperor of China to the President of the United States. Of these the most note-worthy was the coöperation policy which was pursued with so much success during the period wherein Sir Frederick Bruce, Mr. Burlingame and Colonel de Balluseck respectively represented England, America and Russia. Mr. Burlingame, on his arrival at Peking at once recognised the fact that the interests of America and England were identical, and that by pulling together they could secure extraordinary advantages for their nationals, while at the same time they preserved a due regard to the material interests of China herself. Accordingly, casting aside every trace of international jealousy, the two ministers agreed to consult and cöoperate upon all questions submitted to them. Into this friendly league the Russian and French ministers were admitted, and thus the representatives of foreign powers were enabled at once to show an unbroken front against any attempt on the part of the Chinese to *infringe* their treaty-secured privileges. The *Regulations for trade on the Yangtsze* was the first subject which engrossed their joint attention, but this was soon followed by one of apparently purely American interest, namely the dismissal and disgrace of Burgevine. This case Mr. Burlingame of course took up warmly, and, encouraged by the result of the joint remonstrances of the treaty representatives against the murder of the French priest in Kuei-chao, laid the evidence for and against Burgevine before the board of ministers. Sir Frederick Bruce went most minutely into it, and in the interests of justice, as well as upon the principle that it was impolitic to place an Englishman at the head of the force, strongly recommended the Chinese to reinstate Burgevine in his post. We are already acquainted with the chicanery, the downright falsehoods and the ingenious misrepresentations whereby the native authorities contrived to delay action on the part of the foreign powers, until at length affairs came to a crisis, and, *nolens volens*, Holland and, subsequently, Gordon were invested with the command. But throughout, the English and American ministers worked together, partly because they recognised the expediency of so doing, but more especially, we are persuaded, from that friendly and fraternal feeling which exists and we trust will continue to exist between America and Great Britain. In like manner joint representations were successfully made as to the cession to the French of certain land at Ningpo, representations which produced from all the ministers a guarantee of the territorial integrity of the Chinese empire. Subsequently the question of Municipal rights in Shanghai came under discussion, and on this the ministers again declared themselves fully of accord. We have thus seen that in all the most important measures which presented themselves for settlement, the West and not a mere collection of isolated nations was represented. It only remains for us to notice the full approval accorded by the government of the United States to the policy adopted by Mr. Burlingame. Mr. Seward describes it as able and wise, just to the Chinese and liberal towards other nations. The blue-books for 1864 bear witness to the satisfaction with which the new policy was welcomed in England, and we have little doubt that in France and Russia approval, either nominal or real, was accorded to the actions of the ministers of those countries. It is by thus mutually assisting one another that foreign nations will arrive at the result at which all are aiming—the opening up of China to foreign ability and enterprise.

The financial proposals of the French Municipal Council for the ensuing year are based on a horror of debt which is no doubt very praiseworthy in itself, but may be carried to an extreme. Their total liabilites amount to about Taels 21,300, against which they have a balance in hand of Tls. 6,600, and an estimated surplus of Tls. 5,200, leaving a deficit of only Tls. 9,500. Considering the high rate of taxation to which native residents in the French settlement, in common with those in the English and American quarters, are subjected, it may well be questioned whether it would not be wiser to meet the engagements which this sum represents by a loan, than to pile up new imposts on already overburdened tax-payers. It is worthy of note that the two gentlemen who so strongly protested against the new levies were the only ones present whose knowledge of Chinese and constant habit of mixing among the native residents, enabled them to speak with authority regarding the latter's means and disposition. The picture they drew was not encouraging. It is true M. Morel informed the Land Renters that the classes whom it was proposed to tax had been consulted on the subject, and implied that their unanimous expression had been that they would regard it as a privilege to be allowed to contribute. But M. Aymeri's reply that it was not in the Chinese disposition to hail the imposition of any new taxes with satisfaction, and Mr. Yates' assertion that the general feeling was rather one of panting for relief, than inclination to make new payments, considerably shake the value of the assurance; and suggest the idea that it would be wiser to raise a small loan for temporary requirements, and pay it off in gradual instalments, than to call for so large an additional sum at imminent risk of causing a fresh exodus into the city. Mr. Yates has always valuable information to impart regarding Chinese taxation, and he disclosed on Monday an instance of squeezing which, but that it is unintentional, would go far to emulate the extortions of the native officials. By an apt illustration, the measure of the tax Lo-kuen has recently been described as leaving Peking the size of a hat, but as growing to a bushel before it reaches Shanghai. *It appears to be somewhat the same with* the French Municipal house tax, which, while professedly eight per cent, amounts frequently through erroneous assessment to fifteen, twenty-five and even forty or fifty per cent. Demands so exaggerated naturally cause discontent and distrust, and the revision of assessments which is promised will be a wise measure. The English Council also would do well to take warning from this disclosure. The constant accessibility of the Municipal interpreter, whose duty it is to listen to and remedy such grievances, no doubt prevents the evil existing on this side of the Yang-king-pang in any great degree. But we suspect there are still many minor instances of over-assessment, which might easily be remedied by the tax-collector enquiring into the correctness of the rates as he goes his rounds. When Shanghai was the only safe refuge for the inhabitants of a province, there was little danger that high rates of taxation would drive away the population. But that state of things exists no longer, and we have only too abundant and frequent proof that, when it ceases to be the interest of the Chinese to remain, they speedily depart. At a time too when emphatic remonstrances are being made in all three settlements against the excessive exactions of local officials, it were well to remove all possibility of retort. We know that the few instances of over-assessment which may be found here, as well as the numerous cases which Mr. Yates declares to exist in the French settlement, arise from error. But the Chinese, to whom inflated imposts are the rule rather than the exception, probably take a different view.

To turn from the prospects of Chinese to those of foreign taxation, it will be interesting to see whether M. Meynard's declaration of an intention to pay no more taxes under the present régime will be allowed to pass unchallenged. If it be, it will be a tacit confession that the abrogation of the Land Regulations has left the French settlement without a basis of Municipal government, until the new rules which are promised can be promulgated. If, on the contrary, legal means be taken to enforce payment, the question what rules have been in force during the interval, which M. de Montmorand has tacitly refused to answer on every occasion, may be solved. It is to be regretted that distinct codes of rules should be adopted in two portions of the same settlement, especially as the inconvenience might probably have been avoided. But as our neighbours having always elected to work separately, the idea of inviting their co-operation in the revision of the bye-laws originally drawn up by the English and French authorities in concert, appears not to have suggested itself. It is satisfactory, however, to have the assurance of H. I. M. Consul-general that a code of regulations is in course of preparation, and will probably be laid before the Land Renters in a few months.

MUSICAL.

The concert for the benefit of M. Remusat, given on Wednesday evening, was attended by a large and appreciative audience and gave much satisfaction. The solos on the flute by M. Remusat were beautiful, and very justly applauded to the echo. The Amateurs and the Members of the Opera Company acquitted themselves as usual, but *we were better pleased with the overture and* accompaniment to the duo from "Masaniello" by the former, than with their performance of the first piece on the programme, the overture (substituted for "Oberon") which was a little unsteady. The last piece, the quartette from "Rigoletto" was very fine, and elicited much applause. M. Remusat deserves well of the community, and we hope that he derived a substantial profit from his benefit.

VOLUNTEER RIFLE MEETING.

The weather on Tuesday, though very fine for the lookers on, was by no means equally good for the marksmen. Next to rain, a brilliant sunshine and strong breeze are most unfavorable for a day of rifle shooting. The former dazzles the eyes, and the latter materially interferes with the aim of the competitors. It would have mattered less even, if the wind had blown towards or from the butts, but it blew in gusts directly across the range, thus constantly frustrating shots which were carefully aimed during a lull and fired at the moment of a new gust, or in which allowance had been made for wind and which parted at the moment of a lull. The shooting nevertheless on the whole was good; Mr. Breuell particularly distinguishing himself by making the highest score for both the Rangers and Customs' Cup, though the extra five points which he had to make in the second prevented his carrying it off.

The Rangers' Cup, value 75 Taels, presented by the Mounted Rangers to be shot for by all qualified members of the Rifle Company, with the long Enfield Rifle at 200, 400 and 600 yards, 5 shots at each range. Entrance $5.

Won by Private Breuell who made 28 points. Private Findlay was second with 26, Captain Maclean and Lieutenant Cann each made 25, and Private Milson 23. There were 13 competitors.

The Customs' Cup, value 50 Taels, presented by the Customs Artillery Corps to be shot for by all qualified members of the Mounted Rangers and Rifle Company with the long Enfield Rifle at 300, 500 and 600 yards, 5 shots at each range. Entrance $5. The winner of the Ranger's Cup to make 5 points extra.

Won by Sergeant Kidner who made 26 points. Private Breuell made 30 points, but as winner of the Rangers Cup had to make 5 points extra, and wanted therefore 32 to win. Captain Maclean and Private Fraser each made 24, and Lieut. Cann 23. There were 14 competitors.

The Commandant's Cup, value 50 Taels, to be shot for by all qualified members of the Mounted Rangers and Rifle Company with the long Enfield Rifle at 300, 400 and 500 yards, 5 shots at each range. Entrance $5. The winners of the Rangers and Customs' Cups to make 5 points extra.

Won by Captain Maclean, who made 37 points. Private Breuell made 36, Corporal MacMillan 30, and Sergeant Kidner 36. There were nineteen competitors.

SECOND DAY.

The weather was much more favourable than on the previous day, the wind being less gusty and blowing rather up the range from the direction of the butts while the sky was more cloudy. The shooting, as the subjoined scores will show, was better in a corresponding degree. Gunner Anderson's score, in the Cup presented by the Officers and Sergeants of the Customs Artillery corps, especially deserves notice, as twenty of his thirty-three points were made by five consecutive bulls-eyes at the 150 yards range. A scratch match was afterwards got up between three members of the Customs Corps and three of the Rangers. The small number of spectators on the ground on both days was rather surprising, considering the interest which is felt in the Volunteer Corps.

A Cup, value 50 Taels, presented by the Mounted Rangers and Rifle Company, to be shot for by the Members of the Customs Artillery Corps with the regulation carbine, at 150 and 300 yards. 5 shots at each range. No entrance fee.

Won by Gunner Anderson, who made 26 points; Gunner Hodgson succeeded him with 25, Gunner Hannahs 23, and Gunner Furniss and Lieutenant St. Croix 21 points each. Eleven competed.

A Cup presented by the Officers and Sergeants of the Customs' Artillery Corps, to be shot for by all qualified members of the Battery with the Enfield carbine, at 150 and 260 yards, 5 shots at each range. No entrance fee.

Won by Gunner Anderson, who made 33 points: Gunners Hodgson and Gunther each made 29, and Gunner Furniss 27. Ten competed.

A Cup presented by the Officers and Sergeants of the Customs Artillery, to be shot for by all qualified Officers, Serjeants and Corporals of the Battery with the Enfield Carbine, at 200 and 300 yards. 5 shots at each range. No entrance fee.

Lieut. St. Croix (26) was the winner. Mr. Kopsch second (20). Four only competed.

A Cup value 50 taels, presented by the Rifle Company, to be shot for by all members of the Mounted Rangers with the regulation carbine, at 200 and 300 yards. 5 shots each range. Entrance $ 5.

Trooper Evans won with 19 points, Sergeant Love made 17, and Trooper Turnbull 11. Six competed.

THIRD DAY.

The Volunteers were unfortunate in the weather on each day of this Spring Meeting; but more especially so on Thursday. The high-wind in the morning rendered accurate aim most difficult, and the thick drizzling rain which came on later in the afternoon fairly put a stop to the shooting, after the first range of the Consolation Cup had been shot off. Every one was wet through and appeared anxious to be away. It was evident that to have continued would have been to convert what was begun as a pastime into a disagreeable duty, and on Captain Maclean putting the question whether to continue or to defer, to the vote, only three hands were raised in favour of the former alternative.

Champion Cup, value 75 taels open to all winners, being members of the Mounted Rangers and Rifle Company, to be shot for with the long Enfield Rifle at 300, 600 and 800 yards. 5 shots at each range. No entrance fee.

Won by trooper Evans who made 24 points; Captain Maclean making 23, Private Milsom 21, and Private Findlay 19.

A Sweepstakes of $ 10 each with $ 20 added, open to all comers, to be shot for with any Rifle and in any position at 500, 700 and 900 yards. 5 shots at each Range.

Serjeant Kidner, the winner, made 31 points, Private Breuell 22, Serjeant Fellowes 19, and Private Findlay 17.

Consolation Cup value 50 taels, presented by Honorary members of the S.V.C. to be shot for by all qualified members of the Mounted Rangers and Rifle Company, previous winners in China excluded, with the long Enfield Rifle, at 200 and 500 yards 5 shots at each Range. Entrance $ 5.

The first range only in this Cup was shot off, the shooting for the second being deferred on account of the weather.

FOURTH DAY.

The Consolation Cup was won on Friday by Corporal Pearson, who made 21 points; Corporal Macmillan 20, Private Coulter 19, Private Rothwell 18.

A Scratch Match with a Swiss rifle 10 shots at 600 yards, between Sergeant Kidner and M. Agostini resulted in a tie, each scoring 18. On shooting off, the latter missed, while Sergeant Kidner made a centre and won.

MEETING OF FRENCH LAND RENTERS.

A Meeting of Renters of Land on the French Concession was held on Monday at H. I. M. Consulate General, for the purpose of adopting the report presented by the Provisional Committee, and sanctioning the budget for the ensuing year. Before the proceedings commenced, Mr. Meynard expressed his wish to make a declaration of withdrawal from the Municipal comity, which he read in the following terms.

Je prends la parole pour declarer publiquement que je me retire de l'association Municipale de la concession Française. Je serais bref pour en expliquer la raison.

Vous comprendrez facilement, Messieurs, que je ne puisse ni approuver ni désapprouver les comptes que vous presentez à la commission provisoire. Par la raison que les premiers mois de l'annee ont ete gires par le conseil dont j'etais le vice-president, et qu'a l'occasion du rendement des comptes de ces six mois, nous avons ete, mes collegues et moi, condamnes a 500 frs. d'amende en vertu de l' article 401 du code penal qui s'y trouve au chapitre des vols. Je ne puis donc, tant que ce jugement ne sera pas reforme, me considerer comme ayant droit d'approuver la gestion du Conseil dissous.

Pour ce qui concerne la partie giree par la commission provisoire elle-meme, il y aurait inconsequence de ma part a emettre une opinion pour ou contre, attendu que je n'ai paye les impots que contraint de force, et selon moi par une fausse application de la loi.

Etant en instance pour faire reformer ce jugement, dans le but de me faire rembourser l'argent que j'ai donne en cedant a la force, je me considere comme n'ayant pas le droit d'apprecier ni de critiquer une administration a laquelle je n'ai pas pris part comme contribuable.

En me retirant de l'association municipale, je viens vous declarer que je ne reconnais pas aux proprietaires fonciers reunis en corporation, le droit de m'imposer. Je ne crois pas non plus que personne autre ne puisse le faire.

J'ai toujours soutenu, et je soutiens encore que l'impot ne peut etre que volontaire. Je n'entends pas pour cela qu'il ne faille pas le payer. J'en suis au contraire tres grand partisan, car je crois que quand il est bien employe il est rendu au centuple au contribuable. Aussi je suis pret a le payer le jour ou les habitants de cette concession se seront donnes une constitution municipale libre et independante. Mais jusqu a ce jour je refuserai de le payer.

Pour moi le conseil municipal n'est pas une autorite. Aucun pretexte ne peut l'autoriser a en faire. Ce ne doit etre simplement qu'une delegation des habitants de la concession.

Comme il ne peut sortir du droit commun, et par consequent aucune loi speciale ne peut lui etre applicable, attendu qu'il ne peut representer une nationalite plutot qu'une autre.

Que la Concession Française s'etablisse sur la plus grande liberte Municipale, et alors elle sera prospere, car elle a tous les elements necessaires pour se suffire a elle-meme. Elle l'a du reste prouve de la maniere la plus peremptoire.

La concession Française a tout interet a rester ce qu' elle est. Mais dans mon opinion elle ne peut exister qu' a la condition que les habitants cosmopolites de cette concession seront libres de se choisir des mandataires, et que ces derniers quand leurs actes administratifs ne peuvent atteinte a aucune loi, ne seront ni dependants ni responsables que vis a vis d'eux. En dehors de ces conditions il n'y a que peril pour elle, attendu que les nationalites qui la composent sont justiciables de lois differentes, que consequemment il n'y a qu'un consentement volontaire de la part de ses habitants qui puisse lier vis a vis les uns aux autres. C'est pourquoi je me reserve le droit de payer l'impot volontairement.

Je fais cette declaration dans le seul but de revendiquer un droit que je crois incontestable, afin que plus tard on ne vienne pas arguer que j'ai consenti implicitement a l'impot. Je declare que je ne me croirais oblige de le payer que le jour ou j'y aurais adhere en apposant ma signature a un acte constitutif etablissant clairement les attributions des administrateurs municipaux, ou le jour ou les habitants de cette concession seront soumis aux memes lois, a quelque nationalite qu'ils appartiennent.

M. Meynard then left the room followed by Messrs. Baron, Viault and several other French gentlemen. As, however, there was still a sufficient number of voters present, business was not interrupted.

The Chairman, in opening the proceedings, remarked that at the last meeting, it had not been considered necessary to read the official minutes of the previous meeting inasmuch as they had been read by every one in the newspaper; and enquired whether a similar course should be pursued now.

Mr. Bernard, evidently labouring under some misapprehension, said the translation published had not been quite correct, and pressed that the official report should be read. Mr. Whittall had derived an impression of what the Consul General had said regarding the acquisition of property in the French settlement, different from what had really passed.

The Chairman had said that according to the letter of the Taotai, no one could establish himself in business in the French Concession without the authorisation of the French Consul, and all who had bought land had made use of the intermediation of the French Consulate.

It was pointed out to Mr. Bernard that the whole official minutes had been published in the *North-China Daily News* of the 27th March, but the latter still pressed that they should be read, which was accordingly done, at the cost of an hour.

The Chairman had hoped the new scheme of Municipal organisation would have been ready to lay before the meeting; but the work of the committee appointed to draw up the groundwork of the plan was not ended, and it became necessary to ensure the existence of the Provisional Committee for a few months longer. The Committee by consenting to this extension of their period of service had given a new proof of goodwill, and he (the Chairman) hoped the meeting would, by re-appointing them, give them a new proof of confidence. In order that they might continue to administer the Municipal interests, it was necessary to determine on a budget, to which he would call attention. The report showed how wise had been the administration of the preceding year; the Committee had accepted a heavy task, and had supported it in a manner to merit praise and gratitude. He was sure the Land Renters would join with him in expressing sincere thanks.

Mr. Dixwell proposed and M. Brenier seconded.

That the report of the past year be accepted as read.

This was carried, and the Chairman called attention to the budget.

Pere Aymeri remarked that, in order to put the receipts and expenditure on a proper level, it was proposed to levy new taxes. He was of opinion that the state of the settlement did not admit of additional taxation; and that it would be wiser to secure a balance by reducing expenditure.

M. Bernard explained that the taxes it was wished to impose were on persons well able to bear them. Before asking the sanction of the Land Renters, the Committee had enquired among those merchants themselves whom it was proposed to tax, and their general expression was one of surprise that they had not been asked sooner. Hitherto they had paid nothing.

Pere Aymeri did not contest the fact that enquiries had been made. But it was not in the Chinese disposition to hail the imposition of any new taxes with satisfaction. Mr. Bernard no doubt spoke what he had heard; but he must have been quite misinformed.

M. Morel said the Chinese regarded the payment of taxes as entitling them to protection. The expenditure contemplated by the budget had been reduced to its extreme limit, and the police force still further reduced, although M. Antoine expressed an opinion that its numbers were already insufficient. The Engineer's estimates had also been largely reduced; and if new taxes were demanded it was not that they were necessary for ordinary expenses, but to meet engagements entered into formerly—engagements which must be discharged and the municipal administration carried on simultaneously. They had appropriated the balance in hand towards the liquidation of these debts, and now asked for a new tax on a portion of the population who had not, hitherto, been taxed at all. To refuse these taxes would be to prevent the municipality fulfilling its engagements

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they were only asked for one year and would be again required. The merchants whom it was proposed to tax were better able to bear them than any body yet taxed.

Pere Aymeri thought the Chinese considered were already sufficiently protected. M. Brecheux had said it was impossible to reduce the budget, but he (the speaker) thought it must be possible to reduce the expenses.

M. Morel thought if Pere Aymeri had to agree on the business of the municipality he would find it impossible. The salaries of most of the municipal servants were smaller than they could get in other employ, and to reduce them further would be to invite their resignation. M. Morel discussed at length a number of reductions which were suggested by Pere Aymeri and insisted on the impracticability of them. The latter had made more frequent complaints than any one else during the past year and now demanded unreasonable reductions. It was impossible to reconcile extreme economy and high perfection.

M. Brecheux feared new taxes might have the effect of driving the Chinese out of the settlement, and that would diminish the receipts.

M. Morel said the committee guaranteed it would not be the case.

In reply to a question by Mr. Cowie, it was explained by M. Morel that the item of Tls. ... which figured in the budget as a receipt from the Taotai, was an indemnity obtained from H. E. at the time of the closure of gambling houses in the French settlement.

Mr. Yates regretted the gentlemen who had preceded him had not spoken in English, but he had understood the discussion as referring to the budget and the new taxation it contemplated. His own attention had been particularly directed to an item of Tls. 18,000 on account of house taxes, besides which it was proposed to levy Tls. 11,000 of new taxes. The general feeling among the Chinese was rather a panting for liberation than an inclination to submit to increased burdens. Moreover, the house tax, instead of being as it professed be, 8 per cent on rentals, amounted to 16 and even 40 per cent, and in many cases even higher than that. The Chinese taxes altogether were so heavy that the people were incapable of paying more; and every additional one must come out of the pockets of property holders. There were government taxes at every corner, every bale of goods that passed had to be put down and was marked for a squeeze by government emissaries; and already the city was crowded, and the English and French settlements were deserted. The Chinese had been waiting in the hope of a reduction in the house tax, and he feared the new imposts proposed would prove more than they could bear.

M. Ortmans said a body of influential Chinese merchants had been called together and consulted as to the assessment of Chinese house property. Commencing at the east gate, they had advised a reduction of 75 per cent, but in other neighborhoods had left the rates as they were. He had since ascertained that the property which they wanted to reduce belonged to one of the committee.

Pere Aymeri endorsed Mr. Yates' assurance that the Chinese were willing to pay 8 per cent, but the existing assessment brought the tax in many instances to 50 per cent, and this was too high.

M. Morel believed it might be possible to put up with the loss which might be incurred by a revision of the house tax; but to abandon the Tls. 11,000 from the proposed new taxes was impossible; and he repeated that those on whom they would fall were much better able to bear them than the classes who were already taxed.

Mr. Yates asked whether the Tls. 11,000 could not be dispensed with until times became better. He had no doubt the object of the Committee was to advance the general interests of the community, Chinese as well as foreign. But they would be surprised if they knew how differently some of their acts were regarded by the former. If the members of the Committee understood Chinese and could hear as they were walking along the street, the blessings showered upon them for acts which they thought good but which the Chinese thought bad, they would see that these acts led the Chinese to wish themselves anywhere but in the French concession. The Engineer was raising the roads by laying earth in the centre, and the consequence was that as soon as it rained the floors of the native houses were flooded. The inmates could not see the advantage of having the roads dry if their houses were to be wet, inasmuch as they could not lie out on the former; so, in fact, taxation was levied to inflict suffering. So long as the floor is dry they do not care what is under; but they want drainage, and are very willing to be taxed so long as they have some advantage from their payments.

M. Morel remarked that Mr. Yates' knowledge of Chinese enabled him to defend the Municipality when these complaints were brought. He was aware that much of the inconvenience mentioned was attributable to works having been begun when the Municipal finances were more flourishing, which there was now delay in completing. As Mr. Yates insisted on something being done for the Chinese, he (Mr. M.) urged the members of the Committee would agree with him in thinking the revision of the house tax the most desirable.

The Chairman had received a memorial from several Chinese applying for a reduction in taxation.

M. Ortmans remarked that the names of three of the petitioners were those of the Chinese who had been members of the Committee for raising the house assessment.

Mr. Yates suggested that the most simple way would be that tenants should be invited to call at the Municipal office and prove the rents they paid.

M. Brenier doubted whether the recommendations of the Chinese Committee were an evidence of partiality for their own interests, or whether they were not rather founded on a knowledge of the value of the property they were assessing.

M. Ortmans thought a commission should be entirely disinterested.

The Chairman reminded the meeting that time was passing and no business dispatched. It would be well that some one should propose the extension of office of the provisional Committee.

Mr. Hogg, with reference to what had occurred at the commencement of the proceedings, wished to enquire whether there were any difference between the regulations under which they were acting to-day and those which were in force a year ago. He asked the question because several Renters appeared to object to the legality of the meeting, and he would like to know whether their proceedings were valid or not. Was it necessary that two thirds of the Land Renters should be present, or was it possible for the gentlemen who had left to evade payment of taxes sanctioned by the present meeting? This question appeared necessary, as there were only two or three French subjects present, while all those who had left were French.

The Chairman said the question of liability to payment of taxes was not one which the meeting could answer; but which would be decided whenever it came before the Consular tribunal. The practice up to the present time had been that one third of the Land Renters constituted a quorum.

Mr. Hogg, having understood that the question of payment of taxes was one for a tribunal to decide, would suggest that the acceptance of the budget and the extension of the power of the provisional Committee should be combined. It would be inconvenient to pass a budget for a year, knowing that the Council was only intended to last for three months. Every one was satisfied with the energy shown by the present Council, but it was not known by whom they might be succeeded. And he objected to sanction the budget for the year, in this uncertainty and the uncertainty as to what the new regulations might be, on the constitutional principle that the Land Renters ought to elect their own Council and arrange the expenditure they were to incur.

Mr. Bernard objected that it would be most inconvenient to sanction only a portion of the budget, as many of the engagements which the whole year's additional taxes were required to meet, were already due.

M. Morel added that many taxes were collected half yearly; others quarterly, and it was only on the strength of the general sum of receipts that it was possible to spend the sums required to meet engagements already due. If they were to wait till the extraordinary receipts came in before paying the extraordinary expenses, they would not be able to pay.

Mr. Twombly did not see any great advantage that could be gained in reconsidering the question three months hence. The same Land Renters who passed this budget would pass the next budget. The persons who brought forward this budget were experienced in the requirements of the municipality, and would have to bring the new budget forward at the end of three months if only a portion were now sanctioned. Was it likely they would see reason to reconsider it in three months, or that the Land Renters would change their opinion in six months?

Mr. Hogg did not in the least object to the budget; he objected on principle to sanctioning a budget part of which was to be administered by a Council they did not know and under rules which they did not know. When the new Regulations were brought forward, the Land Renters would be able to decide what money they would give the new Council to spend under them. They ought not, constitutionally, to sanction expenditure beyond the date on which the present regulations, whatever they might be, would be changed. He did not at all object to the budget, and therefore said, 'adopt one quarter of it.'

M. Morel again explained that many of these extraordinary receipts would not fall due till the end of the year, therefore they would not be able to pay the extraordinary expenses out of receipts from them. This expenditure would be paid out of current receipts, and eventual receipts from the extraordinary sources would be counted on to make good the amount. *All the extraordinary debts were due already.*

M. Brenier thought the discussion was merely one on words. If the new Council objected to this budget they would be able to ask the Land Renters to revise it. The most simple proceeding would be to vote the budget first and to authorise the Provisional Committee to use the means it afforded, next.

M. Morel suggested that if Mr. Hogg objected to pay his taxes after a certain date, he could resort to legal means of excaping from them.

Mr. Hogg objected to place himself in a position to be obliged to refuse anything. If the present Council were to continue in power, everything would be satisfactory. But everything might possibly be changed under the new regime and therefore he said, 'defer the vote.' The whole constitution might be changed in three months and there might be no Land Renters.

M. Ortmans pointed out that the year commenced from the 1st April and therefore, dating from the present time, four or even five months' supplies would be required.

Mr. Hogg, assented by all means to a vote for as much as was wanted, but no more.

M. de Montigny throught it impossible to vote for a part of the budget.

M. Brenier then proposed :—

> That the budget for next year as proposed by the provisional Committee be passed, and that they be authorised to use as much as necessary.

Mr. Twombly objected that this resolution would leave the Council power to go on in a very flourishing way. They might spend nine months income in three. He thought they would do well to have a little faith in the new regulations. Things appeared to be tending in a liberal direction; but whatever might happen they would not cease to want roads and good roads. Plenty of meetings had been held within a short time, and it was desirable to avoid any more if possible. A proposal by Mr. Dixwell, seconded by Mr. Twombly, was then put to the meeting and carried :—

> That the powers of the Municipal Council be prolonged for three months from the 1st May.

Mr. Hogg proposed and Mr. Cowie seconded:—

> That on and after the date on which the Provisional Committee cease to hold office, no further expenditure shall be made from funds collected under the budget as proposed, without the express sanction of the Land Renters, and that any balance which may remain in hand at that time shall be at the disposal of the Land Renters.

Mr. Yates again asked whether there was any probability of the Chinese house tax being altered. If the budget were passed in its present form, the Chinese could not support the taxation. He observed that the house tax to be levied from them was estimated at Tls. 18,000, while only Tls 600 was to be levied from foreigners. Europeans on the other side of the Yang-king-pang were taxed 5 per cent, and he thought it would be more rational to strike out the extraordinary taxes and move an impost of 5 per cent on foreigners. At present, although the Chinese were only supposed to pay 8 per cent on rentals, they were actually charged much higher. Let the tax be as nearly as possible what it professed to be.

M. Agostini objected that Mr. Hogg's proposition was useless. On the expiration of office of the Provisional Committee, their trust naturally reverted to the Land Renters.

Mr. Hogg's resolution was here put to the meeting and carried by a small majority, and a proposition by M. Brenier, seconded by Mr. Dixwell, was brought forward :—

> That the budget as brought forward by the Provisional Committee be adopted.

Mr. Yates again insisted on the necessity for assimilating the amount of the house tax paid by the Chinese to their *rentals*. He knew an individual instance of a Chinaman who inhabited a good house but in a cheap locality, who was assessed so highly that he actually paid a tax of $ 36 on a rental of the same amount.

On an understanding that a revision of the assessment should be made, M. Brenier's resolution was carried.

Mr. Cowie wished to know whether the Chinese authorities had consented to the new taxes.

The Chairman said the question had not yet been asked them and consequently no reply had been received. But the Taotai had last year given his consent to the levy of any taxes, whatever on the French Concession, on the occasion of closing the gambling houses.

Pere Aymeri again brought forward a motion setting forth the injustice of front lot holders being required to pay for the new bund; but a quorum was no longer present.

H. B. M. SUPREME COURT.

April 5th, 1866.

Before Sir E. Hornby.

In re Fletcher & Co.'s Bankruptcy.

The following notice of motion will explain the object of the *application*, in which Mr. Pollard and Myburgh appeared on behalf of the applicants, and Messrs. Rennie and Lawrance on behalf of the Bank of India.

In the matter of the assignment of the 25th day of May A.D. 1865, from Archibald Campbell, Waldemar Schmidt, Alexander Downie, James Gilfillan, and Thomas Murdoch Drysdale, trading in co-partnership at Shanghai and elsewhere under the style or firm of Fletcher & Co. to Robert Henderson, Charles James Durant, John Hough, David Reid, Henry William Wood and William Kaye, as Trustees for the benefit of *their joint and separate creditors.*

Take notice that this Honorable Court will be moved on Saturday next the 5th day of March instant, at the Supreme Court House, at 11 o'clock in the forenoon, or so soon after as Counsel can be heard, for a declaration by the said Court that certain properties alleged to have been pledged by the said Thomas Murdoch Drysdale or the said firm of Fletcher & Co. in the year 1863 to the Bank of India, as security for an advance by the said Bank of India of Tls. 86,000 to and for the purposes of the said then existing firm of Fletcher & Co. are not, nor were they then the property or assets of the said then existing firm or the separate property of the said Archibald Campbell, or any other of the said partners therein, but were the properties of and partnership assets of the firm of Fletcher & Co. as constituted at the time of the purchase of the said properties respectively; and that the said Archibald Campbell though one of the partners in such last mentioned firm had no power or right to pledge the same or any interest therein capable of being alienated or droping of until after the satisfaction of the debts of the said last mentioned partnership. And also that the Court will be requested to hear and receive evidence in support of such application to be given vivâ voce in Court on the hearing thereof. And also that the Court may make such farther or other order in the matter as may be expedient or necessary for the proper settlement of the rights of all parties concerning the said properties. And further take notice that this application is made under the provisions of the 197th Section of the Bankruptcy Act of 1861, and that the parties claiming the declaration applied for are the Assignees of the Estate and effects of Duncan Fletcher, the Creditors of the firm of Fletcher & Co. as constituted at the time of the purchase of the said several properties, the Creditors of the said firm of Fletcher & Co. as constituted at the time of its dissolution, and the trustees under the said assignment of the 25th May 1865 as *Assignees* of the separate estate of Archibald Campbell.

Dated this fourth day of May, 1866.

Mr. Pollard appeared pursuant to notice, *to move under the 197th Section of the* Bankruptcy Act. for a declaration which he would ask the Court to grant. The parties whom he represented were trustees of *Duncan Fletcher in regard to his property* and estate whether joint or several in all the partnerships in which he had been interested. He also appeared for the creditors of these different partnerships. *The intention* was, to set up a prior claim to that put forward by the Bank of India, which produced documents alleging the hypothecation of certain property to the Bank for Tls. 86,000. He must ask the indulgence of the Court while he stated the order of events at some length, in order to explain the case. In 1860, four gentlemen, Duncan Fletcher, Angus Fletcher, Archibald Campbell and Angus John Campbell entered into a partnership, to subsist for three years from the 1st July; and while the partnership continued, certain properties comprising all those now alleged to be assigned to the Bank of India, were purchased with money belonging to the partnership; the partners being interested, Duncan and Angus Fletcher in 5/17 each, Archibald Campbell in 4/17 and Angus Campbell in 3/17. In November 1862, Angus Fletcher died; by the terms of the deed of partnership the time during which the interest of a deceased partner was to continue, was defined. The partnership, after the death of Angus Fletcher, continued among the surviving partners, *till in 1863, Angus* Campbell died. The partnership was continued by agreement for an indefinite period from the expiration of the articles in July, *1864, and was subsisting at the time of his* decease. After that event the partnership consisted of the two survivors, on terms which were not very clear. Under the will *of Angus Fletcher, Duncan Fletcher,* Archibald Campbell and Waldemar Schmidt were appointed executors and proved the will. Under the will of Angus Campbell, Archibald Campbell was appointed sole executor. Matters continued on this footing until the 30th June, 1864. He might here mention that, with the assent of the creditors, the whole property and assets had been taken over by the surviving partners subject to the debts of the old firm. The latter therefore represented the whole of the partnership property which remained in their hands subject to partnership debts. Duncan Fletcher who had considerable private property, at this time wished to retire from business; but Mr. Campbell desired to continue, and made arrangements to return to China in this view. Thus the partnership between Archibald Campbell and Duncan Fletcher expired in June 1864; and the expiration was notified in the London and Hongkong *Gazettes* and in the local papers. On the following day the firm was reconstructed, and the members of the new firm were also advertised. He would here state the arrangements which he was instructed were then made, and the evidence of gentlemen connected with the firm would be adduced in corroboration. The new firm of Fletcher & Co. was not to take over the property held by the old firm; and an arrangement was come to between Duncan Fletcher and Archibald Campbell in England that, to prevent its being considered as partnership property at any future time, it should be transferred to their individual names. The object of this transfer was that, although the property was intended to continue as partnership assets, no misunderstanding might arise in consequence of taking in new men. It was sufficient for the purpose to mention that the latest transfer took place on the 14th June 1864, while the dissolution did not take place till the 30th; thus there was an interval of fourteen days between the dates. The change was never intended to be a transfer from partnership to private account; and was still subject to all liabilities.

Mr. Rennie here objected altogether to the course which was being taken. The Court, sitting as a Court of Equity, had, he considered, no power to grant the motion applied for without the consent of the Bank of India. (After citing several authorities in support of this view) He did not know whether this consent had or had not been given; but without it, he contended that it was quite impossible for the Court to hear the case. He could quite understand that it suited the purpose of his learned friend to *bring it foward*; but he *ought to proceed* by an action at law to recover the deeds, or he could file a bill in chancery.

Mr. Pollard said the Bank of India had expressly stipulated that any question regarding the affair should be decided in bankruptcy. The powers given to bankrupts under the 197th Section were larger than under ordinary bankruptcy proceedings. It was intended to expedite proceedings at the same time that it gave all the privileges of protection. If a creditor came in and proved a debt, he made himself subject to the action of the Court. Mr. Myburgh, who appeared for Archibald Campbell's separate estate, had consented to the question being decided here, and that was sufficient, as the Bank of India had no legal claim except on property belonging to that estate.

The point raised by Mr. Rennie was discussed at same length, and several authorities were quoted on both sides. Eventually, the Court agreed to take note of the objection, but declined to stop the case.

Mr. Pollard, in resuming his statement of the case, was prepared to satisfy the Court that whatever had been done was not for the purpose of converting joint property into separate estate. It appeared that during the currency of the partnership Mr. Campbell had executed a power of attorney to which he would allude later. At the time at which this was signed, the 20th February *1863, the partnership was still subsisting* under the old agreement of 1860, which did not expire till June 1863. Under that deed, no partner had power to bind the others under a deed. Yet in the power of attorney in question, Campbell had given Drysdale power to act for the firm of Fletcher & Co. as well as for himself; and the letters of hypothecation on which the Bank of India found their claim, were signed by Drysdale as Campbell's attorney. All the former's right to act rested on that document, which could give no power to bind the other partners, inasmuch as no one partner could bind the others, unless the others gave him the right to do so. (Referred to the case of Harrison and Jackson, 7 Term Reports in confirmation of this position, which was also clearly endorsed by Storey.) He admitted that if Campbell possessed the power he had fully delegated it to Drysdale; but he had it not, Campbell, having executed this power of attorney, went home. A new partnership was entered into on the 26th May 1864, to take effect from the 1st June following.

The Court enquired whether Mr. Drysdale had made the mortgage as a member of Fletcher & Co., or as Mr. Campbell's agent.

Mr. Pollard replied—as Campbell's agent. But Drysdale could have no power as regarded the firm except what he got from the present partners, and they could give each other no right affecting the property of Duncan Fletcher. However, on the strength of the power which he held, *Drysdale had applied to the Bank of India* for a loan, and the negotiation resulted in certain title-deeds being shown to the latter together with the power. After having *viewed these, the manager agreed to lend* Tls. 21,000 and Tls. 65,000 on receiving letters of hypothecation pledging Campbell's interest, and also letters referring to property at Yokohama standing in the name of Fletcher & Co. He did not deny the right of the bank to 4/17 in the property after it had paid the partnership debts; but Campbell had no right to more, and the Bank could not have. His learned friend might probably admit all that he hitherto stated. But he would go on to show that further circumstances which had occurred would leave him still in the same position.

Archibald Campbell granted to Frederick Jerdein of Hankow, on behalf of himself and Duncan Fletcher, a power to transfer the property held in the name of Fletcher & Co. at that port, to the names of Duncan Fletcher and Archibald Campbell individually. Jerdein acted on this. Now the partnership under articles of agreement had expired in June 1863, and the partnership continued between the two surviving partners by mutual consent. Even if power had ever existed in one partner to bind another, it must have expired with the expiration of these articles. The object of giving the power to transfer was not necessary to the purport of his (Mr. Pollard's) argument. It was clear it was done to avoid any confusion as to names, and to show that the new firm of Fletcher & Co. had no interest in the property. But there was still another difficulty. It so happened that Archibald Campbell was also executor to Angus Campbell's estate, and as such, could have given power to deal with his interest. But he did not do so. He merely gave it on behalf of himself and Duncan Fletcher. It was impossible to deal with what the deed intended to give power to do. The wording only could be taken, which excluded such power. Again, how could he get hold of Angus Fletcher's property? Drysdale had no power either from Duncan Fletcher or Schmidt to part with his interest. Assuming that in partnership property the legal estate enured to survivors; even then it could only do so clothed with a trust.

And now he came to the weakest point of his own case, but what was also the weakest point of his friend's case. If the Bank advanced money on property subject to trust of which they had no notice, they still in law only took it subject to trust. (Quoted decision by Lord Eldon). There were cases in which the legal estate enured to survivors; but it did so clothed with a trust. (Grant on Bankers, pp. 251 and 495).

The Court suggested whether the grant of a subsequent power of attorney might not amount to a revocation of a former power?

Mr. Pollard thought when the second power was granted merely for a special purpose, it would not revoke the former unless specially so worded. To continue—If there were a secret trust, it narrowed security in a corresponding degree. But here the Manager of the Bank of India had had in his possession deeds on the back of which he saw that Jerdein *per* and *pro* Fletcher & Co. had assigned the property to Duncan Fletcher and Archibald Campbell. The Bank had therefore been put upon notice of every fact which could be found out. The Manager should have ascertained before advancing the money who were the other individuals constituting Fletcher & Co., and whether Jerdein's signature *per* and *pro* Fletcher & Co. were valid. He ought to have found out everything connected with the document. He (Mr. Pollard) was entitled *to assume* that Andrews knew who were the partners in Fletcher & Co. in 1862; and he should have remarked that, instead of transferring for the four, Campbell *only transferred* for two. He should have asked where was the power to transfer Angus Fletcher's and Angus Campbell's interests. There was no such document, and he (Mr P.) was entitled to consider that Andrews knew that at the time he advanced the money. He had also been put upon notice that whatever he could get would be an assignment of Archibald Campbell's interest. It was laid down by Sugden that whatever was sufficient to put a man upon notice was legal notice. He had, then, had notice of the trust; but, even if he had not had, the secret trust would still have narrowed the security.

With regard to the property at Kiukiang, the same arguments held good. It stood in the name of H. Marshall, and he had transferred it to Fletcher & Co. on the 29th May 1862. It was therefore still the property of the firm. In May 1864 Campbell gave a similar power to Ringer as he had done to Jerdein; and Ringer acted on it similarly, transferring the property to the names of Duncan Fletcher and Archibald Campbell. Now there were still debts remaining unpaid from the partnership of four; there were debts on the partnership of three, and very large debts on the partnership of two. Even if the Court should not concede that the intention of the transfer was immaterial, the rights of the general body must still prevail. When Duncan Fletcher went out of the firm his 5/17 share in the property became private and only liable for the debts of the four, three and two. Then after the dissolution, what remained after the debts *of the four and three had been paid*, would be liable for all debts due by the two on the 30th June 1864. And all Campbell could do was to pledge the surplus remaining after the payment of debts. But that was an impossibility as there would only be a dividend instead of a surplus; and although Drysdale had pledged security which he thought good, he had really only pledged Campbell's interest. There was also a lot of ground at Yokohama, of which the title deed had been merely deposited, and he must here mention that Drysdale's power only extended to Hongkong and China, and had no reference to Japan. The title deeds of this property had been in the name of Maine who had originally acted as agent for Fletcher & Co. at that port. He had subsequently transferred it to Fletcher & Co. whose property it still remained; and Drysdale's power, even if good in regard to the other property, was certainly not good in Japan, because he had not power to act in regard to a dissolved partnership. Any other arguments would be a mere iteration, except one. Supposing that Angus Fletcher's share resided in Duncan Fletcher, the latter would represent 10/17, and if Angus Campbell's *share resided in Archibald Campbell*, he would represent 7/17. The absence of any mentioned consideration, as there was no evidence of conversion afforded presumption *that this still remained a portion of partnership* assets. The transfer was merely made for purposes of convenience. There was no jury present; so he would merely say on behalf of the trustees that although it might seem ungracious on their part to contest an action which was done in perfect good faith by both Campbell and Drysdale —the latter believing that he was giving, and the Bank that they were receiving good security, still it was necessary to uphold all interests—those of Duncan Fletcher Angus Fletcher and Angus Campbell. Their obligations as trustees obliged them to contest. It was not right that any unauthorized act of the debtors should reduce the right of any class of creditors. The large sum of Tls. 86,000 was at stake, and the assignees came forward in support of the claims of the four, the three and the two, as against the claim of one new party who knew that the old firm had a prior claim.

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Mr. Rennie had never seen the deed in virtue of which Mr. Pollard appeared, and did not know whe her it were good or bad. It would hardly be right for him to go into the case without looking at it. He had no objection to do so, on the clear understanding that if the deed proved to be invalid, the proceedings would be invalidated.

Mr. Pollard explained that his clients claimed a contingent interest if any residue remained after the debtors were satisfied.

The Court suggested that creditors of partnerships come before private creditors.

Mr. Myburgh assented. As he understood the matter, the Court was asked to decide whether the property belonged to the partnership or to Campbell, whereas the Bank said this was immaterial. (He Mr. M.) appeared only for Mr. Campbell.

Archibald Campbell, I am a partner under the old deed of partnership of Fletcher & Co. dated July 1860. All the property pledged to the Bank of India was bought with the money of the old partnership. Angus Fletcher died in December 1862. Duncan Fletcher took out probate of his will in England and in Scotland, in June 1863, and I and Waldemar Schmidt took out probate in Hongkong in February 1863. On the death of Angus, the three continued the firm, and no change was made in the firm property. Angus Campbell died in December 1863. I and Duncan Fletcher continued the partnership up to 30th June 1864. The partnership was then dissolved, and on the next day, we entered into the last partnership. I was sole executor to my brother's will and took out probate. My mother and I are residuary legatees under that will. No settlement has been made by the firm with the estates of Angus Fletcher and Angus Campbell. No arrangement has been come to of the partnership assets. In fact, the estates of the old firms are largely indebted in sums which the partnership property will not satisfy.

To Mr. Rennie. The formation of a new firm was in contemplation at the time of the transfer of the property. I was aware Duncan Fletcher intended to retire, and the old firm would cease to exist. The arrangements in regard to property were that it should be transferred to myself and Duncan Fletcher. There was no intention to transfer any of our property to the new partners. The arrangements were that the new firm was to take over goods arriving after a certain date. Cargoes of tea on their way home remained in the hands of Fletcher & Co. The land was transferred before May.

To Mr. Pollard. From May 1864 to June, Duncan Fletcher and I remained sole partners.

T. M. Drysdale, sworn, stated. I came in under the terms of the notification of 1st July 1862 as member of the late firm. From 1860 I was in the employment of the former firm of Fletcher & Co. On 2nd February 1865, I went to the Bank of India and applied for a loan of Tls 86,000. I applied for it as an advance on the security of title deeds. It was on behalf of Fletcher & Co. and it was to the ends of the last firm that the money was devoted. Mr. Andrews was the person I spoke to. The security I offered was Mr. Campbell's share of the Hankow property, Kiukiang property and Japan property, as security for Tls. 61,000. At the time I arranged the loan, previous to signing the document and getting the money, I shewed all the documents to Mr. Andrews and he kept them for a while. I also shewed him the original power of Attorney (1863) enabling me to pledge the property. After inspecting these documents he agreed to advance the money. He said if the documents were correct he would advance the money. Before parting with the money he had the documents for a few days. I made no other representation to Mr. Andrews than that now handed in. Previous to that power I had a power from Fletcher & Co. while at Hankow. The later power was the only one I showed. There was a power in the deed of co-partnership between the members of the firm. I stated to Mr. Andrews that I had a power in the articles of partnership; but not having a copy, I could not show it to him. I told Mr. Andrews I considered I had only power to draw on Mr. Campbell's share. With regard to the Tls. 25,000, which was dated two days before, I told Mr. Andrews that that being registered in the name of Fletcher & Co. I could pledge the whole of it. I deposited the title deeds of that property as security for the promissory note, without executing a deed of hypothecation. At the time I pledged the property, I believed that it belonged to the last firm of Fletcher & Co. I now know that that property had never been transferred from the old firm nor purchased.

To Mr Rennie. With regard to the transfer of property, there was no special agreement made with the old firm. No title deeds of the old firm except the one in Japan came into my possession, and that was in the name of Fletcher & Co. About $9,600 has been spent on the Yokohama property by the new firm. There was no money expended on the other properties standing in the names of Duncan Fletcher, Archibald Campbell, &c., except possibly in matter of repairs. It is just possible some money may have been spent on the Hankow property. All other property, such as tea, shipped before 1st July, belonged to old firm and subsequently to the new. The shares were valued and taken over, the transaction being entered on the books.

To Mr. Pollard.—If there was any loss, that went to old firm. In all the properties, including the Yokohama property, it was understood that the property was rented for business purposes.

To the Court.—The rent of the Hankow property was remitted to Mr. Campbell. I am not certain whether or not for Duncan Fletcher. The Kiukiang property would have gone to the credit of the land account. There was no entry made in the books. It was the same with the Japan property with the exception of the part rented to the Oriental Bank. This was credited to the account of Fletcher & Co. Shanghai. All branches accounted to Shanghai and the balances of the receipts and expenditure were thence transferred to Hongkong, where they were finally posted.

To the Court. I knew of the transfer of the Hankow property by *Mr. Jerdein to* the names of Mr. Campbell and Mr. Fletcher. I was in Shanghai at the time.

This closed the case for the applicants.

May 8th.

Mr. Rennie said that before opening his case, he wished to impress on the Court that his clients, the Bank of India, were anxious to have the question at issue decided as soon as possible, and did not wish to throw any unnecessary obstacles in the way of the proceedings. He should not therefore be misunderstood when he entered an objection to the jurisdiction of the Court. His motive was not to lengthen the proceedings, but he believed that if the Court then sitting in Bankruptcy came to a decision, that decision would in all probability lead to further litigation. He would first read the 197th Section of the Bankruptcy Act, under which this petition was drawn up. The petition was that the Court should make a certain declaration with regard to the estate and effects of the debtor or debtors of the Bank of India, and therefore the only question before the Court was the question relating to the estate and effects of Archibald Campbell and his copartners. Curiously enough, Mr. Myburgh, by whom the petition was signed, as the representative of the separate estate of Archibald Campbell, prayed not for a declaration that that estate was the property of his Trustees, but that it was not so.

Mr. Pollard said that on the previous day he had proved by Mr. Campbell's own evidence that the properties in question never were the personal estate of Archibald Campbell.

Mr. Rennie submitted that Mr. Pollard's clients had no right to be represented. There could be no assignees to Duncan Fletcher's estate, for there was no proof that Duncan Fletcher had been declared bankrupt.

Mr. Pollard explained that he took his locus standi on the Trust Deed which had been already handed into Court, and which had been duly registered in London.

Mr. Rennie insisted that there was no evidence before the court that a composition had been entered into by the old firm, and therefore if any one were to be represented it should be the partners themselves, and not their creditors. The assignees were the only persons who had a right to obtain a declaration, and that declaration could only assert their right to that property which passed by deed to them. With the owners of the property which did not pass to the assignees the Court had nothing to do, and therefore even if the Bank of India consented to the jurisdiction of the Court, the Court had no power to make a decree binding upon them. The main question at issue was whether the property, in respect of which the petition was made, was or was not part of the property which passed to the assignees. If it never was the property of Archibald Campbell it could not be part of the estate, and if it passed to the assignees as the separate property of Archibald Campbell, subject to equitable mortgage, the Bank of India's claim was established. Again the petition had no bearing on the facts of the case, for if the properties mortgaged never were the separate property of Archibald Campbell there was nothing before the Court upon which it could adjudicate.

His Lordship suggested that this argument might be adduced in every case where a deed of hypothecation had been given which afterwards proved worthless.

Mr. Rennie said that if the effect of the Court granting the petition would be to give the Trustees a right over the documents pledged, it would be open to no objection. But as a matter of fact it would not give the Trustees or parties claiming through them any right over the title deeds. To return to the petition however. If it was not competent to Archibald Campbell at that time to pledge the properties mentioned, how could it be possible for him on May 25th 1864 to join in assigning them to trustees. If not separate property they did not come under the deed. The Court had to decide whether there was any arrangement implied in the deed of the 25th May, as existing between the trustees, the debtors and the creditors. If the property in question did not pass under the deed, the Court had nothing to do with it. Thus it would appear that the opposing counsel had elected to go upon a deed with which they had nothing to do. The deed of the 25th May was the only one filed, and even admitting the validity of the other it proved no more than that the parties represented by Mr. Pollard existed, but the Court had not for that reason anything to do with them. To sum up, the only questions upon which the Court sitting in Bankruptcy could adjudicate under the 197th section, and the deed of assignment of May 25th 1864, were questions between trustees, debtors and creditors. If the other deed were valid it might have been filed and proceeded under, and his learned friends must doubtless have had strong reasons for failing to do so. As it was he contended that the Court had no jurisdiction over the particular case.

Mr. Pollard said Mr. Rennie's objections were very easily disposed of. The Court could proceed under the 197th Section of the Bankruptcy Act, because after the registration of the deed it assumed the same power as the Court of Bankruptcy (cited several quotations in support.) The trustees claim certain property which the Bank claims as the separate property of Archibald Campbell. It would be a question *between the Bank and the trustees* as to any surplus if there were any. It was quite possible the latter might elect to hold the property in the hope that its value would rise and afford a better dividend. The title deeds were in possession of the trustees, although deposited in the Bank of India. Could any one say that certain bales of goods deposited in Fletcher's godowns did not belong to the trustees? (In regard to powers given under the 36th and 197th Sections of the Bankruptcy Act, Mr. Pollard referred to a decision *exparte* Pense in 19 Vesei.) Directly the trustees came into Court, they submitted to the jurisdiction of the Court, and the latter had jurisdiction over them from that very fact. The other parties had signed a deed agreeing that any dispute should be decided in a Court of Bankruptcy and had therefore also submitted to its jurisdiction. Mr. Rennie had quoted from Deacon, but if he had begun a little earlier in the book he would have seen the decision he quoted had been over-ruled. If this Court were merely one of Bankruptcy law why had so full powers been given it? It was sufficient for his purpose that the Court had jurisdiction over the parties for whom he applied, and it of course had also over the Bank. The latter insisted that the property was the separate property of Archibald Campbell, and the trustees said no. Why should they rush into ruinous litigation to decide a point which the present Court was competent to determine. He should have been dealing unfairly if he had not put forward specifically what he wanted, as he had done in the application. With all deference, he must say the argument of his learned friend was remarkable for the utter want of authority he had advanced in its support. He had himself referred to numerous authorities which showed that the Court had full powers. It was difficult to conceive words of so much scope and force as those used by the legislature were intended to limit its jurisdiction. If such an objection as that put forward could be supported, there was no use in the tribunal. The legal estate was in the trustees; all that had been done was to depos t the deeds as security for a loan. If the Court made a declaration, as it was prayed, that the property was not the separate property of Archibald Campbell, it would order the Bank to hand over the deeds to the trustees.

His Lordship.—What would be the consequence of making such an order?

Mr. Pollard.—The property would be applied in liquidation of partnership debts. If there were any surplus, it would be kept for the separate estate of Archibald Campbell. The Court is merely asked to decide that the deed is the property of the trustees, and not of Archibald Campbell.

Mr. Myburgh said the trustees came in to say that, although Archibald Campbell was the legal owner, what had been done with the property had not been rightfully done. He was not here to controvert the position taken up by his learned friend. He was not bound to know that the debts of the first partnership were so heavy that the joint estate was not sufficient to meet them. There might possibly be something over.

His Lordship asked what would be the effect of declaring that this was the property of the old firm of Duncan Fletcher and Archibald Campbell?

Mr. Myburgh said the Court had to decide on the validity of the pledge to the Bank of India also. If it decided that the deed were partnership property and that the transfer to the Bank were bad, his client would get whatever surplus there might be.

His Lordship enquired how he could restrain the trustees of Fletcher & Co. from selling the property. He wished to be sure that the decision would not act injuriously in respect of any parties not represented. He had very little doubt on the subject of jurisdiction. He might mention that he looked on the seal of the Bank of India as the seal of the corporation.

Mr. Rennie did dispute the bank having signed the deed.

Mr. Pollard read a clause from the deed, and urged that the Bank were estopped from denying the tribunal by being a party to the deed, and subject by the 197th section to the jurisdiction of any Court of Bankruptcy. He would only address himself to one point which he saw was pressing on the mind of the Court, namely what order could be made which would not be prejudicial to any parties not represented in Court. The trustees of Archibald Campbell and the trustees of the new firm were represented by Mr. Myburgh. He (Mr. Pollard) represented all the other parties to the case except the Bank of India; and the Bank of India was before the Court as a consenting party to a proper tribunal; this was a proper tribunal inasmuch as it was a Court of Bankruptcy. The deed consented to the decision of any dispute in Bankruptcy and how could it be said this was not a proper tribunal. The order of the Court would be binding on every one because every party was represented.

His Lordship enquired how he could recognise a deed of assignment by Duncan Fletcher which had not been registered in the Supreme Court at Shanghai.

Mr. Pollard said Duncan Fletcher was a solvent partner. Under that deed he had assigned all his rights for the benefit of his creditors, and although the deed had not been registered in this Court, he (Mr. P.) now came before it and asked for an order affecting these rights.

Mr. Rennie said that in regard to the 197th section, the fact that the bank had signed the deed was not very important. No doubt an agreement had been made to submit differences to a proper tribunal; but the differences contemplated were any which might arise between themselves and the trustees, and not between themselves and other parties. His learned friend had taken him to task for not reading the whole Chapter, in regard to the 136th Section; but he would find that the commencement, merely defined the difference between the powers of a Court of Chancery and a Court of Bankruptcy.

His Lordship here remarked that he was satisfied as to the jurisdiction of the Court. He had not the slightest doubt he could entertain an application by any party. Was Mr. Rennie prepared to argue the case on its merits?

Mr. Rennie had also submitted that the Court had no power to make the order prayed for.

His Lordship thought it would be better to go on and argue the case on its merits.

Mr. Rennie was quite prepared to do so. He had now to answer the arguments advanced by Mr. Pollard on Saturday, and to satisfy the Court that the Hankow and Kiukiang property were the separate and private property of Archibald Campbell and Duncan Fletcher at the time the deeds were pledged to the Bank of *India*. *In that case*, of course, the power given to Drysdale would be sufficient. Mr. Pollard had laid great stress on the fact that the power of attorney which was given by Campbell to Jerdein was under seal and therefore could not bind Duncan Fletcher, because he had not authority to bind his partner by deed. There were several ways of disposing of this point; but perhaps the easiest was to reply that the transfer of the property was not made under seal, and that there was therefore no necessity that the authority should be sealed. Campbell might have had no right to bind himself and Duncan Fletcher, but he had a right to bind the firm. The real question to be decided, however, was whether there was any intention to convert this into private and joint property. From the case *ex parte* Ruffin to *ex parte* Mayhew it had always been ruled that arrangements made between parties when partnerships were about to be dissolved, should be upheld. It was before the Court that at the time of the attempted transfer, Archibald Campbell and Duncan Fletcher had it in contemplation to dissolve partnership and start a new firm, and it was with a view to that eventuality that the transfer was made. The whole question for the Court to decide was, whether it was intended this should cease to be the property of the firm. The firm which was dissolved had already been dissolved several times previously, and it was for the Court to infer from the evidence what was the intention of the parties in making the transfer. He should put in some letters from Mr. Campbell which would have a very material bearing on this point. He should also produce the book-keeper who had made certain entries regarding the rents and accounts of this property, which were all kept in the individual names of Archibald Campbell and Duncan Fletcher. This was quite enough to decide the intent, and he should ask the Court to infer that the intention was to convert. The question regarding the property in Japan was somewhat difficult. This became the property of the new firm. The mere fact of every other lease having been transferred, showed that there was some special object in not transferring this one. He might perhaps be able to communicate some further light, but there was a good deal to be drawn from the fact that it was allowed to remain in the name of Fletcher & Co. (Read some extracts from *exparte* Ruffin page 119.) He quoted this, not because it had any direct bearing on the question at issue but because *exparte* Ruffin is the great dissolution of partnership case. (Reference was also made to 11 Vesei p. 3, *exparte* Williams). In the case of Fletcher & Co. the partnership was dissolved. There was no bankruptcy and no fraud; it was "a dry and naked agreement" to dissolve. It would be asked whether that agreement actually existed. Letters would be put in which would prove that Archibald Campbell thought one half of the property had become his separate estate. In the books of the firm kept at Hongkong, the items relating to the old firm were posted to the separate accounts, and not to "Fletcher & Co.," and there was ample evidence of at least an intention on the part of Duncan Fletcher and Archibald Campbell to transfer the property from partnership account to personal account. As to the strictly legal question of the sufficiency of Jerdein's power of attorney to enable him to transfer the Hankow property, several objections had been raised. There had been four partners in the firm at the time of the purchase of the property mortgaged. To this he would return. It was also said that the power of attorney dated in 1863 and granted by Campbell to Drysdale ceased on Angus Campbell's death. (Mr. Rennie here quoted Lindsay on Partnership with regard to the duties of executors to deceased partners. This point was however eventually withdrawn.) Archibald Campbell, as Fletcher & Co., had given power to Jerdein to transfer. Whether Campbell was or was not justified in transferring his partner's property, there was no transfer made under seal. Everything had however been done with Duncan Fletcher's approval, for according to Campbell's evidence they had agreed to dissolve partnership. It was in consequence of this agreement that the thing was done, and therefore carrying with it the consent of the copartner the warrant of attorney was sufficient. If steps were taken to convert the property, conviction of fraud could alone invalidate them. There were several letters from Campbell to Drysdale containing additional instructions as to the disposition of his property.

[On enquiry it was discovered that these letters were in the possession of Mr. Drysdale who had left for Hankow, and therefore, after a short discussion, Mr. Pollard consented to allow Mr. Campbell's evidence with regard to his recollection of the contents of his letters, to be taken in lieu of the letters.]

Archibald Campbell stated :—Several letters were written by me to Mr. Drysdale and Mr. Downie. I saw that great losses on Tea and Silk were to be anticipated, and Drysdale had told me that he could not make remittances without raising mortgages on property. I said that lest I should be inconvenienced in England he should mortgage my property, and, if he could not get advances, send me the documents, and I would try to obtain them in England.

Mr. Rennie said all the items regarding the separate properties were in Hongkong transferred to Mr. Campbell's account. He wished to ask, whether it was in England that the agreement between Mr. Campbell and Duncan Fletcher had been arrived at.

Mr Campbell.—While I was in China I knew he wished to return home. After I went to England, he often spoke about dissolving, and forming the new firm. Previous to leaving England I said to Mr Fletcher that as the property had been bought with the partnership money of the old firm, it ought, in order to avoid future disputes, be transferred to his name and mine.

To Mr. Pollard.—There was no agreement between Mr. Fletcher and myself which gave me any additional right to the property. It was merely a change of name and not a change of interest.

Mr. Rennie resumed his argument that the existence of the power of attorney was amply sufficient to prove that the transfer was made, and, in the absence of any proof to the contrary, it must be assumed that the property was actually transferred to the private individuals. Mr. Campbell had said there was no agreement, and that it was left in his hands to do as he pleased with so that it did not become the property of the new firm. In pursuance of this, having the consent of his partner, Mr. Campbell dealt with the property so as to convert it. With regard to the Yokohama property the same doctrine applied. Mr Campbell was justified in transferring it, and took no steps to prevent the transfer. It must be assumed that he transferred it to Fletcher & Co., and they proceeded to do with it as though it was their own. They spent money in repairing and improving it, and this was sufficient proof of their belief. He (Mr. Rennie) did not impute bad faith to either side. The property was pledged by Mr. Drysdale on the supposition that it belonged to Fletcher & Co. Mr. Campbell had come to China to settle matters with regard to the new partnership, and having transferred other properties left this standing in the name of Fletcher & Co. It was thus that Drysdale had been misled as to the real ownership of the property. As to the Hankow and Kiukiang property there was sufficient evidence of conversion to justify Drysdale in acting as he did. Under the power of attorney dated in Hongkong in 1863 Drysdale was vested with the fullest powers to act in regard to the property. The only question was whether that power was in force at the time the deeds were pledged. The period for which it was granted had not expired, and it was not superseded by the other power granted to the new firm for special purposes. There could be no doubt that, at any rate between these two powers, Drysdale had full authority to act as he had done.

Mr. Pollard said the case had very properly been narrowed to the simple question—was there a conversion? The doctrine assumed by Mr. Rennie was not only inadmissible in this case, but if accepted would prove most dangerous to all mercantile operations. He had assumed that in a transaction between one member of a partnership and his fellows, so long as there was nothing apparent to qualify the act it must be assumed to have been of the worst character for the interests of the latter. This was the very converse of the assumption of law (Deacon, pp. 817 and 820.) The presumption of law is that what is bought with partnership money must remain partnership property. Mr. Campbell clearly stated that the transfer was merely a matter of convenience—that as there were in fact two firms of the same name, the property of one might not become confounded with the property of the other. But there was no change of interest, and we have it on the evidence of the deed that the other partners or their representatives held seven 1/17 shares. If Mr. Rennie's assumption were correct, the effect would have been to have divested the remaining three partners of 3 1/17 of the whole interest, and given it without reason to Campbell. Campbell gave directions to sell *his* property, his separate property. It was undoubtedly to the property bought with his own money privately that he referred. He said nothing about the old firm, and if it had been on account of that, the whole property, and not his personal share would have been pledged. It was therefore for and on account of the new firm that the transaction was effected. It was not only requisite to assume that Archibald Campbell was qualified to give powers of attorney to Jerdein and Ringer on the part of Duncan Fletcher, and also on that of the executors of Angus Fletcher, but the existence of that authority must be proved, more especially as Duncan Fletcher was not a member of the new firm.

No witnesses to a conversion were necessary. If it could be proved that Archibald Campbell and Duncan Fletcher represented all the interests in the firm, no formal transfer would have been necessary, as such deed would only supplement the already actual transfer, the law of course in such cases always assuming that the shares are equal. But the right of conversion ceases when the partners are not all alive. All must consent, and if they do concur, such a conversion need only be verbal. This is a special exception to the Statute of Frauds. But Angus Fletcher's and Angus Campbell's executors could bind themselves by a written document only, for in fact the partnership had ceased by the death of two of the partners, and the remaining shares became mere interests in land, and under the Statute of Frauds transferable by writing only. As regards the shares, Mr. Rennie relied on the absence of any formal transfer. This was also a presumption against law. The correct presumption was that because an agreement was necessary to the transfer of one species of interest there should also be an agreement of others. He (Mr. Pollard) submitted that there was sufficient proof that the transfer had been a conversion only in name, and that therefore the property was subject to the debts of the old firm which, as Mr. Campbell had asserted, owed more money than all the property would realise. Drysdale's power to act ceased at least on June 30th 1864, if not on the death of Angus Campbell. The Bank of India therefore had no claim as against the old firm, since Drysdale's power to act ceased except in regard to Campbell's private estate.

Judgment reserved.

[Edited by R. ALEXANDER JAMESON. *Printed & Published every Saturday, at the North-China Herald Office, Shanghai.*]

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SUPPLEMENT
TO THE
NORTH-CHINA HERALD, MAY 12, 1866.

MISCELLANEOUS.

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13my-66 599 May 13th, 1865.

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23de-66 671 December, 23rd, 1865

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SHANGHAE

SHIPPING INTELLIGENCE.

ARRIVALS.

Date.		Ship's Name.	Flag & Rig.		Tons	Captain.	From	Sailed		Cargo.	Consignees.
May	5	Express	Br	str	290	Whitelow	Ningpo	May	4	General	David Sassoon, Sons and Co
...	5	Kiangse	Am	str	574	Law	Ningpo	...	3	do	Russell and Co
...	5	Moyune	Am	str	700	J. Johnston	Hankow	...	2	do	Russell and Co
...	5	Hirado	Br	str	1630	McQueen	Hankow	...	3	do	Dent and Co
...	5	Highflyer	Br	ship	1000	Clayton	Melbourne	April	5	Coals	Gibb, Livingston and Co
...	6	Tun-sin	Br	str	610	Bound	Ningpo	May	5	General	Geo. Barnet and Co
...	7	Erl King	Br	str	1014	Pinel	Amoy	...	3	do	Chapman, King and Co
...	7	Shooey-leen	Br	str	492	Mann	Hongkong	...	2	do	Smith, Kennedy and Co
...	7	Chusan	Br	str	431	Burdis	Nagasaki	...	4	do	E. A. Reynolds
...	7	Kiangse	Am	str	574	Law	Ningpo	...	6	do	Russell and Co
...	7	Japan	Br	str	349	Chatfield	Swatow	...	3	do	Johnson and Co
...	7	Japan	Br	str	255	Bell	Tientsin	...	1	do	Smith, Kennedy and Co
...	7	Seaton	Br	baq	401	Lapworth	Swatow	April	27	do	A. R. Tilby and Co
...	8	Express	Br	str	290	Whitelow	Ningpo	May	7	do	David Sassoon, Sons and Co
...	8	Vulcan	Br	str	130	Randall	Fuchau	...	3	do	J. H. Wignall and Co
...	8	Napoleon III.	Br	sh	720	Mouat	Fuchau	...	2	Poles	Jardine, Matheson and Co
...	8	Tahwah	Am	str	245	Andrews	Hankow	...	6	General	H. Fogg and Co
...	8	Bob Tail Nag	Br	sch	170	Fox	Tientsin	April	25	do	A. R. Tilby and Co
...	8	Algerine	H. B. M. G.		......	Tucker	Hankow	...	26		
...	8	Suwo Nada	Am	str	1802	Jayne	Hongkong	May	5	do	Augustine Heard and Co
...	9	Kiangse	Am	str	574	Law	Ningpo	...	8	do	Russell and Co
...	9	Guajara	Fr	baq	276	De Raffin	Ningpo	...	2	Sugar	Vaucher, Frères
...	10	Express	Br	str	290	Whitelow	Ningpo	...	9	General	David Sassoon, Sons and Co
...	10	Ying-tsze-fei	Br	str	315	Stocks	Tientsin	...	5	do	Trautmann and Co
...	10	Isoumround	H.I.R.M.S.		......	Brilxine,	Woosung				
...	11	City of Aberdeen	Br	ship	561	Jerrie	Sydney	March	26	Coals	Frazar and Co
...	11	Buena Vista	Am	ship	547	Ayers	Fuchau	April	20	Poles	Augustine Heard and Co
...	11	Whampoa	Br	ship	1197	Carter	Fuchau	...	30	do	Jardine, Matheson and Co
...	11	Eliza Shaw	Br	ship	696	Steel	Yokohama	...	30	General	Shaw, Brothers and Co
...	11	Kiangse	Am	str	574	Law	Ningpo	May	10	do	Russell and Co
...	11	Bergen	Ham	baq			Swatow				
...	11	Euxine	Br	baq	398	Gardiner	Woosung	...	10	Ballast	Bourjau Hübener and Co
...	11	Eunice Nicholas	Br	ship	1069	Barry	Fuchau			Poles	Dow and Co

DEPARTURES.
FROM THE ANCHORAGE.

Date.		Ship's Name.	Flag & Rig.		Tons	Captain.	Destination.	Cargo.	Dispatches by.
May	5	Kiangse	Am	str	574	Law	Ningpo	Opium, etc.	Russell and Co
...	6	Pluto	Chi	str		Parkes	Nanking		Chinese Government
...	6	Kiang-loong	Am	str	915	West	Hankow & Ports		Augustine Heard and Co
...	6	Huquong	Am	str	1383	Simmons	Hankow & Ports		Russell and Co
...	6	Ailsa Craig	Br	baq	467	Leveson	Newchwang	Opium	Augustine Heard and Co
...	6	Express	Br	str	290	Whitelow	Ningpo	Opium, etc.	David Sassoon, Sons and Co
...	7	Euxine	Br	baq	398	Gardner	Chefoo	Re-exports	Bourjau, Hübener and Co
...	7	Ganges	Br	str	572	Bernard	Hongkong	Silk, &c.	Wm. Davison, for Agent
...	7	China	Ham	str	682	Moller	Newchwang	Part of Original	Siemssen and Co
...	7	Kiangse	Am	str	574	Law	Ningpo	Opium, etc.	Russell and Co
...	8	Express	Br	str	290	Whitelow	Ningpo	do	David Sassoon, Sons and Co
...	8	Manilla,	H. M. S.		......	Stuart,			
...	9	City of Nantes	Br	str	201	Gibson	Fuchau	Silk, etc.	J. H. Wignall and Co
...	9	Tun-sin	Br	str	610	Bound	Hankow & Ports		Geo. Barnet and Co
...	9	Corea	Br	str	648	Russell	H'kong & Canton	Sundries & Re-exports	Jardine, Matheson and Co
...	9	Kiangse	Am	str	574	Law	Ningpo	Opium, etc.	Russell and Co
...	9	Isabella	Br	sh	1050	Capper,	Fuchau		Captain
...	9	Hiogo	Br	str	243	Pritchard	Nagasaki	Sundries & Re-exports	T. Kroes and Co
...	10	Highflyer	Br	sh	1012	Clayton	Hankow	Original, etc.	Gibb, Livingston and Co
...	10	Titan,	Br	str	90	Guillet,	Hankow	Ballast	Smith, Kennedy & Co.
...	10	John Stanton, Junr.	Br	sh	725	White	Fuchau	Sundries	Frazar and Co
...	10	Moyune	Am	str	700	Johnston	Hankow & Ports		Russell and Co
...	10	Hirado	Br	str	1630	McQueen	Hankow & Ports		Dent and Co
...	10	Express	Br	str	290	Whitelow	Ningpo	Opium, etc.	David Sassoon, Sons and Co
...	11	Ecliptic	Br	baq	314	Harvey	Newchwang	do	A. R. Tilby and Co
...	11	George Canning	Br	baq	411	Harris	Newchwang	do	J. H. Wignall and Co
...	11	Japan	Br	str	256	Bell	Chefoo & Tientsin	Tea, &c.	Smith, Kennedy and Co
...	11	Japan	Br	str	349	Chatfield	Newchwang	Part of Original, etc.	Johnson and Co
...	11	Tahwah	Am	str	245	Andrews	Hankow & Ports		H. Fogg and Co
...	11	Kiangse	Am	str	574	Law	Ningpo	Opium, etc.	Russell and Co

SHIPPING IN HARBOUR AND AT WOOSUNG, MAY 12, 1866.

MERCHANT STEAMERS.

No.&Sec.	Ship's Name	Commander	Flag & Rig		Tonnage	Date of Arrival		Where from	Consignees or Agents	Destination	Remarks
3 p	Anna		Am	str	70	Apr	12	Chinkiang	H. Fogg and Co.		Laid up
1 s	China	Schroon	Br	str	25				Trautmann and Co.		Laid up
2 s	China	Johnston	Am	str	210	May	3	Nagasaki	T. Kroes and Co		
5 s	Confucius	McCaslin	Chi	str	265	Apr	9	Nanking	Chinese Government		
H W	Erl King	Pinel	Br	str	1014	May	7	Amoy	Chapman, King and Co	Fuchau	15th instant
4 s	Faust		—	str	30						Laid up
Wusung	Fenella		Chi	str	179	Jan	5	Chusan	Chinese Government		
4 p	Fire Queen	Gray	Am	str	1123	Feb	18	Yangtsze	Russell and Co.	Hankow & Ports	13th instant
1 s	Gazelle	Smith	Br	str	20	July	6	Sedong	Wm. Pustau and Co.		Laid up
4 s	Grete	Godow	Prus	str	30	Jan	13		Wm. Pustau and Co.		Laid up
4 s	Henchew	Comstock	Am	str	30			Sedong	T. J. Falls		
M I M	Labourdonnais	Pelissot	Fr	str	872	May	2	Hongkong	Messageries Imperiales		
6 p	Mercury		Br	str	138	June	28	Ningpo	Reid and Co.		Laid up
M D	Nepaul	Davis	Br	str	541	Apr	6	Yokohama	Wm. Davison, for Agt	Yokohama	24h after Mail ar
5 c	Paou Shun	Hore	Ch	str	5·0	Apr	21	Cruise	Chinese Government		
4 p	Paw-loong	Simmons	Am	str	80			Wreck of *Wokee*	T. J. Falls		
6 c	Rona	Morrison	Br	str	781	May	3	Hongkong	Jardine, Matheson and Co	Hankow & Ports	13th instant
1 s	Shanyuan		Br	str	30				Trautmann and Co.		Laid up
6 s	Suwo Nada	Jayne	Am	str	1802	May	8	Hongkong	Augustine Heard and Co	Hongkong	13th instant
M D	Szechuen	Perkins	Am	str	543	Jan	10	Ningpo	Russell and Co.		Repairing
1 s	Tanquai	Lynch	Br	str	20			Hangchow			Laid up
3 s	Tatung	Cook	Am	str	107	Apr	10	Hankow	H. Fogg and Co		
1 s	Taurus	Smith	Br	str	25						Laid up
1 s	Tsatlee	Tubbs	Am	str	60	Feb	19	Soochow	Russell and Co.		Laid up
5 p	Wan-Loong-Fei	Merrills	Br	str	45	Sept	10	Launched	Geo. Barnet and Co.		Laid up
7 p	Whampoa		Br	str	115	Dec	25	Ningpo	David Sassoon, Sons and Co		Laid up
5 p	Wusung	Hellett	Am	str	161	Jan	13				Laid up
T J	Ying-tsze-fei	Stocks	Br	str	315	May	10	Tientsin	Trautmann and Co	Tientsin	13th instant
	28 STEAMERS										

MERCHANT SAILING VESSELS.

No.&Sec.	Ship's Name	Commander	Flag & Rig		Tonnage	Date of Arrival		Where from	Consignees or Agents	Destination	Remarks
7 c	Alexander	Dempster	Br	baq	298	May	2	Sydney	Frazar and Co	Newchwang	Immediately
	Bergen		Ham	baq		May	11	Swatow			
7 s	Bob Tail Nag	Fox	Br	sch	170	May	8	Tientsin	A. R. Tilby and Co	Newchwang	Immediately
9 c	Bolina	Russell	Br	baq	433	Aug	25	Yokohama			
	Buena Vista	Ayers	Am	sh	547	May	11	Fuchau	Augustine Heard and Co		
1 p	Burdwan	Douglas	Br	sh	803	Apr	27	Fuchau	Dent and Co	London	Early
7 c	Cinderella	Williams	Br	sh	877	Apr	6	Sydney	Dent and Co	London	Immediately
	City of Aberdeen	Jerrie	Br	sh	561	May	11	Sydney	Frazar and Co		
3 s	Duck	Lorenzo	Br	sch	145	July	21	Fuchau	P. F. Cama and Co		Laid up
	Eliza Shaw	Steel	Br	sh	696	May	11	Yokohama	Shaw, Brothers and Co		
3 c	Ethiopian	Edwards	Br	sh	830	May	3	Melbourne	W. R. Adamson and Co	London	Early
	Eunice Nicholas	Barry	Br	sh	1069	May	11	Fuchau	Dow and Co		
	Euxine	Gardiner	Br	baq	398	May	11	Woosung	Bourjau, Hübener and Co		
2 c	Guajara	De Raffin	Fr	baq	276	May	9	Ningpo	Vaucher, Frères		
3 c	Guinevere	McClean	Br	sh	647	Apr	19	London	Jardine, Matheson and Co	Hankow	Early
2 c	Matilda	Nunn	Br	bg	253	May	2	Swatow	A. R. Tilby and Co	Newchwang	To-day
1 p	Napoleon III	Mouat	Br	sh	720	May	8	Fuchau	Jardine, Matheson and Co		
6 c	Osprey	Andrews	Br	sh	508	Apr	26	Sydney	Chapman, King and Co	Chefoo	15th instant
2 s	Owari	Wright	Br	sh	323	May	2	Sydney v. Nagasaki	Glover and Co	Nagasaki	Early
8 s	Petrel	Jervis	Br	sch	267	May	31	Hakodadi	Dent and Co		Laid up
1 c	Sailors' Home	Bryant	Br	sh	1244	Apr	23	Fuchau	Borneo Company Limited	Fuchau	Immediately
1 c	Seaton	Lapworth	Br	baq	401	May	7	Swatow	A. R. Tilby and Co	Newchwang	Early
1 c	Simoda	Drysdale	Br	sh	650	May	4	Fuchau	Dow and Co		
M D	Trebolgan	Lewis	Br	sh	1171	Mar	25	Fuchau	Blain, Tate and Co	Liverpool	Early
6 c	Wave	Henderson	Br	baq	480	May	2	Sydney	Frazar and Co	N'ki & New York	Early
	Whampoa	Carter	Br	sh	1197	May	11	Fuchau	Jardine, Matheson and Co		
	26 VESSELS										

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SHANGHAI TEA, SILK AND COTTON RETURNS FOR SEASON COMMENCING JUNE 1ST, 1865.

From Imperial Maritime Customs.

TEA.

GREAT BRITAIN.

Ship.	Cleared	Destination	Congou.	Souchong.	Dust.	Flowery Pekoe.	Brick.	Total Black.	Japan Unclassed.	Sorts.	Young Hyson.	Hyson.	Hyson Skin.	Twankay.	Imperial.	Gun Powder.	Total Green.
Total as per last	Report, ...	.....	228512.02	...	1454.66	111.82	...	230078.48	1344 24	2295.74	25698.13	14642.31	49.75	3422.10	7400.40	18654.31	83515.94
Vanguard	May	London	262.05	...	234.71	...	...	262.05	462.51	...	2093.95	790.37	19.37	371.44	477.60	1159.71	537436
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			228774.07	...	1689.36	111.82	...	230340.53	1806.75	2295.74	27792 08	15432.68	69.12	3793.54	7878.00	19414.02	8889933
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

HONGKONG AND COAST PORTS.

Ship	Cleared	Destination	Congou	Souchong	Oolung.	Flowery Pekoe.	Brick.	Total Black.	Japan Unclassed.	Dust.	Young Hyson.	Hyson.	Hyson Skin.	Twankay.	Imperial.	Gun Powder.	Total Green.
Total as per last	Report	.....	4606.86	...	...	51.30	14819.86	19478.02	20.58	358 14	9.34	2338 32	..	...	6 11	24.81	2757 29
Aden, ...	April 28	Hongkong	...	...	...	...	...	...	...	...	69.08	66 80	...	...	...	41.15	157.03
Ta-pang-nyo,...	„ 28	Tientsin	...	...	...	...	345.16	345.16	...	...	...	...	...	...	...	...	...
Yuen-tsze-fei,...	Mar.. 1	do	...	...	...	...	223.32	223.32	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	.....	4606.86	...	...	51.30	15388.34	20046.50	20.58	358.14	78.42	2405.12	...	...	6 11	65.96	2914.32

UNITED STATES.

Ship.	Cleared.	Destination.	Congou.	Souchong.	Oolung.	Flowery Pekoe.	Brick.	Total Black.	Japan Unclassed.	Sorts.	Young Hyson.	Hyson.	Hyson Skin.	Twankay.	Imperial.	Gun Powder.	Total Green.
Total as per last	Report.....	.....	2459.35	...	...	...	...	2459.35	2772.07	334.89	50984.47	10250.82	931.23	6155.55	10142.72	11501.25	93074.06
Fair Leader, ...	May 1	New York, ...	...	...	...	...	...	...	...	...	2113.29	617.42	4.35	296.34	403.99	553.71	3989.10
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			2459.35	...	...	...	...	2459.35	2772.07	334.89	53097.76	10868.24	935 58	6451.89	10546.71	12054 96	97062.10

SILK.

GREAT BRITAIN.

Ship	Cleared	Destination	Raw Bales	Raw Piculs	Thrown Bales	Thrown Piculs	Total Bales	Total Piculs	Japan Re-exports Bales	Japan Re-exports Piculs	Japan Transhipment Bales	Japan Transhipment Piculs	Coarse Bls.	Coarse Pls.	Refuse Bales	Refuse Piculs	Cocoons Bales	Cocoons Piculs
Total as per last	Report	.....	35099	28007.03	38	35.13	35137	28042.16	129	102.25	4461	...	18.53		1253	2402.41	.....	
Singapore.....	April 13	London	239	190.79	...	...	239	190.79	...	...	...	...	.....		...	...	.....	
Aden.....	„ 28	„	11	8.80	...	...	11	8.80	...	...	...	...	.....		...	...	.....	
Labourdonnais...	„ 30	„	40	31.97	...	...	40	31.97	10	7.57	...	...	.....		...	...	.....	
Vanguard.....	May —	„	...	...	...	...	3282	2720.94	...	...	...	...	.....		20	40.29	.....	
			...	...	...	...	...	...	...	...	...	...	.....		...	...	.....	
			35389	28238.59	38	35.13	38769	30994.66	139	109.82	4461	...	18.53		1273	2442.70	.....	

THE CONTINENT.

Ship.	Cleared.	Destination	Raw Bales.	Raw Piculs	Thrown Bales	Thrown Piculs	Total Bales	Total Piculs	Japan Re-exports Bales	Japan Re-exports Piculs	Japan Transhipment Bales	Japan Transhipment Piculs	Coarse Bls	Coarse Pls.	Refuse Bales	Refuse Piculs	Cocoons Bls.	Cocoons Piculs
Total as per last	Report	.....	6613	5250.94	19	42.77	6632	5293.71	162	128.06	1379	....	52	44.12	14	25.65		166.86
Singapore	April 13	France	28	22.38	...	...	28	22.38	...	...	...	....	.....		..	...	.....	
Labourdonnais...	„ 30	„	90	71 95	...	...	90	71.95	...	...	...	.....	....		...	...	.....	
			6731	5345.27	19	42.77	6780	5388.01	162	128.06	1379	.....	52	44.12	14	25.65		166 86
			.....		.....		...	...	...	...	.....	.....	....		.....		....	

HONGKONG & COAST PORTS.

Ship	Cleared	Destination	Raw Bales	Raw Piculs	Thrown Bales	Thrown Piculs	Total Bales	Total Piculs	Japan Re-exports Bales	Japan Re-exports Piculs	Japan Transhipment Bales	Japan Transhipment Piculs	Coarse. Bls.	Coarse Pls.	Refuse Bales	Refuse Piculs	Cocoons Bales	Cocoons Piculs
Total as per	last Rpt.	.....	40	32.72	.....		40	32.72	.....		.....		1	0.80	.....		.....	
Singapore,	April 13	Hongkong,	5	4.00	.....		5	4.00	.....		.....		...		.....		.....	
			.....		.....		.....		.....		.....		...		.....		.....	
			45	36.72	.....		40	36.72	.....		.....		1	0.80	.....		.....	

UNITED STATES.

Ship.	Cleared.	Destination	Raw. Bales	Raw Piculs	Thrown. Bales	Thrown Piculs	Total. Bales	Total Piculs	Japan Re-exports Bales	Japan Re-exports Piculs	Japan Transhipment Bales	Japan Transhipment Piculs	Coarse Bls.	Coarse Pls	Refuse Bales	Refuse Piculs	Cocoons Bales	Cocoons Piculs
															37	85.00		
Fair Leader	Mar. 1	.....	...	...	....		...	...	....		....		..	..	82	126.57	....	
															119	211.57		

TO INDIA.

Ship	Cleared	Destination	Raw		Thrown	Total		Japan Re-export	Japan Transhipment	Coarse	Refuse	Cocoons
Total as per last	Report		16	20-24	.....	16	20-24	.....	.....	.....	.....	.....
Cadiz, ...	Mar. 15	Bombay	48	38.15	.....	48	38.15	.....	.....	.....	.....	.....
			.....		.....	.....		.....	.....	.....	.....	.....
			64	58.39		64	58.39					

TO MANILA.

Ship	Cleared	Destination	Raw		Thrown	Total		Japan Re-export	Japan Transhipment	Coarse	Refuse	Cocoons
Total as per last	Report			.....	.....		.....	.....	.....	.....	.....	.....
Shanghai	Feb. 15	Manila	33	26.40	.....	33	26.40	.....	.....	.....	.....	.....

COTTON.

Ship.	Cleared	Great Britain. Export	Great Britain. Re-export	Great Britain. Transhipped	Hongkong. Export	Hongkong. Re-export	Hongkong. Transhipped	Coast Ports. Export	Coast Ports. Re-export	Coast Ports. Transhipped	Japan. Export	Japan. Re-export	Japan. Transhipped	America. Export	America. Re-export	America. Transhipped	Total Piculs.
Total as per last Report																	116,659
Shanghai	April, 28	13,492	...	...	50,504	3,447	1,767	39,926	1,098	...	375	...	...	...	...	...	69
	... ...	...	...	...	...	...	...	69	...	...	...	...	...	...	...	...	..
	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		13,492	...	...	50,504	3,447	1,767	39,995	1,098	...	375	...	...	...	...	...	116,67

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Classified Ad 1 -- No Title
The North - China Herald (1850-1867); May 12, 1866;
ProQuest Historical Newspapers: Chinese Newspapers Collection (1832-1953)
pg. 73

NOTICES OF FIRMS.

NOTICE.—Mr. CESAR SCHNIPPEL has been admitted a partner in our Firm.

W. REMÉ & Co.

5au 709 Shanghai, 1st May, 1866.

NOTICE.—We have established ourselves at this port under the style and firm of SCHEIBLER, MATTHAEI & Co. as Merchants and Commission Agents.

ROBT. SCHEIBLER.
CARL MATTHAEI.

Hong name *Kwong-yuen* 廣源

Office on the Premises of Messrs. ED. FILEZ & Co.

5au 710 Shanghai, May, 1866.

NOTICE.—We have opened a branch of our Yokohama house at this Port, under the management of Mr. JAMES MARR, who is authorized to sign the Firm.

STEPHENSON & Co.

Hong Name 金隆 *Kin Loong.*

Temporary office Thorne's Buildings, Ningpo Road.

5ju 711 Shanghai, April 1866.

NOTICE.—The business of Messrs. JOHN FORSTER & Co., Public Tea Inspectors and Commission Agents at this Port, has been transferred to the undersigned, who will continue the same in his own name from and after 1st May next.

EDWARD W. LOVELL.

tf 706 Kiukiang, April 21st, 1866.

NOTICE.

I have this day established myself in Kiukiang as *General Commission Agent.*

JOHN HARVEY.

tf 707 Kiukiang, 9th April, 1866.

NOTICE.—I have this day established myself at this port as *General Commission Merchant and Public Tea Inspector,* under the style and firm of OVERBECK & Co.

H. OVERBECK.

Hong Name, *Shun Fat* 發順

Office at Messrs. MAERTENS, LATHAM & Co's house.

31se 700 Shanghai, 15th March, 1866.

NOTICE.—I have this day established myself at Hankow as a *General Commission Merchant* under the firm of ALEX. DOWNIE & Co.

ALEX. DOWNIE.

tf 699 Hankow, 15th March, 1866.

NOTICE.—The interest and responsibility of Mr. THOMAS S. ODELL in our Firm ceased on the 31st December, 1865; and Mr. ERNEST DEACON has this day been admitted a partner.

DEACON & Co.

30ju 685 Canton, 1st January, 1866.

NOTICE.—I have taken the house in *Hankow Road formerly occupied by* Dr. SIBBALD, and am doing business as a *Commission Agent & Broker.*

WILLIAM CHURCH.

Wha-Loong 華隆

30ju 683 Shanghai, 1st January, 1866.

NOTICE.—The interest and responsibility of Mr. CRAVEN WILSON, in our Firm, both in Hankow and Chinkiang, terminated on the 15th instant.

CRAVEN WILSON & Co.

Shanghai, June 17th, 1865.

WITH reference to the above, the business hitherto conducted by Messrs. CRAVEN WILSON & Co., at Chinkiang, will for the future be carried on under the style and Firm of

CHARLES HUDSON & Co.

tf 608 Shanghai, 17th June, 1865.

NOTICE.

THE Undersigned (*in the absence of Mr.* ALBERT ROBINSON, M. Inst., C. E.) having been appointed Agents for Messrs. RANDOLPH, ELDER & Co., Engineers and Shipbuilders, Glasgow, are prepared to give full particulars concerning the cost of Steamers, Steam Dredging Vessels, Screw Pile Wharves, &c., and to contract for same at home prices.

Plans, models, and specifications of the above can be seen on application.

GLOVER & Co.

tf 434 Shanghai, 18th May, 1864.

NOTICE.—During my absence from China, I have appointed Mr. D. L. HESTER of this port to act as my attorney; and I have to request that all communications from this date be addressed to him at the office of Messrs. HOLLIDAY, WISE & Co.

J. T. BRAND.

tf 664 Shanghai. 21st Oct., 1865.

NOTICE.—The Undersigned begs to announce that he has established himself at this port as *Tea Taster and Inspector,* and orders confided to his care will receive his best attention.

J. OSBORNE.

tf 516 Shanghai, Sept. 8th, 1864.

NOTICE.—The business of the Undersigned as *Public Tea Inspector and Commission Agent* at this port will from this date be carried on under the style of KINNEAR & Co.

W. B. KINNEAR.

tf 567 Foochow, Jan. 1st, 1865.

NOTICES OF FIRMS.

NOTICE.—I have this day established myself as *Public Tea Inspector* at this Port.

ALEXANDER COCK.

Office,—*Laou-Hchee-Hong.*

tf 635 Shanghai, Sept. 1st., 1865.

NOTICE.

WE have established a branch of our Firm at Chefoo, and Mr. J. D. THORBURN will sign our Firm per procuration at that place.

MEADOWS & Co.

tf 297 Tientsin, 2nd November, 1863.

JOHN POOK,
COMMISSION AGENT,
4, LIME STREET SQUARE,
London, E.C.

FOR SALE.

FOR SALE.

ST. Julien Claret, (Barton & Guestier's) 1-doz. cases.		Tls.	8.00
Medoc,	(do. do.)	"	5.00
Finest Cognac Brandy (do. do.)		"	10.00
Sherry, (Ysasis,)		"	8.00
Cognac, (Gledstanes Coningham,)		"	8.00
"	" "	"	6.00
Port	" "	"	8.00
"	" "	"	7.00
Sherry	"	"	8.00
Champagne,		"	12.00
Soda Water. (Schweppe's,)		Tls.	1.25
Nassau Seltzer Water,		"	2.00

CHAPMAN, KING & Co.

tf 223 Shanghai, 1st August 1865.

INSURANCES.

NORWICH UNION FIRE INSURANCE SOCIETY.
Established 1821.

EXISTING INSURANCES UPWARDS of 75 MILLIONS PREMIUMS MODERATE. Settlements of Losses prompt and liberal. No charge for Policies.

Agent at Shanghai,

F. R. GAMWELL.

23ju-66 666 Shanghai, Dec. 23rd, 1865.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY.

Incorporated by Royal Charter and Act of Parliament.

ESTABLISHED 1809.

CAPITAL £2,000,000.

THE Undersigned have been appointed Agents at this Port, Kiukiang, and Hankow for the above Company, and are prepared to accept risks against Fire at each place, on the customary conditions.

For further particulars apply to

GILMAN & Co.

tf 417 Shanghai, 23rd April, 1864.

PHŒNIX FIRE INSURANCE COMPANY.

THE Undersigned are prepared to grant Policies in this Office on the usual terms and conditions to the extent of £10,000, on any one Building with its contents, or to the extent of £30,000 on three or more separate buildings in the same occupancy.

SMITH, KENNEDY & Co.

tf Shanghai, 25th February, 1859.

PHŒNIX FIRE INSURANCE COMPANY.

THE Undersigned are now prepared to grant Policies in this Office on the usual terms and conditions to the extent of Shanghai Taels 15,000 on the contents of any one building situated on the British Concession at Tzechuhlin, Tientsin.

SMITH, KENNEDY & Co.

tf Shanghai, 25th August, 1862.

NETHERLANDS INDIAN MARINE AND FIRE INSURANCE COMPANY OF BATAVIA.

THE Undersigned having been appointed Agents for the Company in China, are prepared to grant Insurance on ORDINARY MARINE RISKS to Europe, United States, India, the Straits, Java, or the Colonies, at the Rates of Premium current with the Local Offices. *Policies payable in* London, Hongkong, Singapore, Penang, and Batavia.

TURNER & Co.

tf Shanghai, 13th February, 1857.

"HAMBURG—BREMEN FIRE INSURANCE COMPANY."

THE Undersigned having been appointed Agents in China for the above named Company are prepared to grant Policies against Fire at Shanghai to the extent of £10,000,—on one risk, as under:

1,—On Buildings or on their contents.
2,—On Ships, lying in port, or on their contents.

For further particulars apply to

WM. PUSTAU & Co.,
Agents in Shanghai,

tf Shanghai, 1st December, 1858.

THE NORTHERN ASSURANCE COMPANY.
CAPITAL £1,259,760 STG.

THE Undersigned, Agents for the above Company, are prepared to grant Insurances against Fire to the extent of £10,000 Stg. on any one Building, or on its contents.

For Terms, &c., apply to

TURNER & Co.

tf Shanghai, 3rd February, 1862.

INSURANCES.

ROYAL INSURANCE COMPANY OF LIVERPOOL.

CAPITAL—TWO MILLIONS STERLING
INCOME—THREE HUNDRED THOUSAND POUNDS PER ANNUM.

TRUSTEES:

JOHN SHAW LEIGH, Esq. | JOHN NAYLOR, Esq.
CHARLES TURNER, Esq., *Chairman.*
RALPH BROCKLEBANK, Esq., *Deputy Chairman.*

THE Company is now prepared to grant Policies to the extent of £15,000 on any one Building of European construction or its contents, and to accept Chinese risks to the extent of £8,000 in any locality within the Settlement.

Premiums are payable in drafts at 30 days sight (favor of PERCY M. DOVE, Esq.)

BOWER, HANBURY & Co.,
Agents for Shanghai.

tf 295 Shanghai, 21st Nov., 1863.

THE LONDON AND ORIENTAL STEAM TRANSIT INSURANCE OFFICE.

137, LEADENHALL STREET, LONDON.

JAMES HARTLEY & Co., *Managers.*

ESTABLISHED 1843.

THE Undersigned having been appointed Agents at Nagasaki for the above office are prepared to accept risks by first class steamers.

GLOVER & Co.

8jy-66 465 Nagasaki, 1st July, 1864.

NORTHERN ASSURANCE COMPANY.

THE Undersigned have been authorised to GRANT POLICIES against Fire on buildings owned by Europeans and in the occupation of Chinese, provided such buildings are of first class construction and situated in the Foreign Settlement.

TURNER & Co.

tf Shanghai, 9th April, 1862.

IMPERIAL FIRE INSURANCE COMPANY.

THE Undersigned having been appointed Agents for the above named Company, at this Port are prepared to grant Policies against Fire to the extent of £10,000 on Buildings or on Goods stored thereon.

GIBB, LIVINGSTON & Co.

tf Shanghai, 15th September, 1858.

China Fire Insurance Company.

Subscribed Capital Tls. 2,000,000

In 400 Shares, of Taels 5,000 each
Paid up Capital Taels 200,000.

DIRECTORS.

GEORGE TYSON, Esq., (Messrs. Russell & Co.) *Chairman.*
F. PORTER, Esq., (Messrs. Gibb Livingston & Co.)
J. THORNE, Esq. (Messrs. Thorne Bros. & Co.)
A. J. HOW, Esq., (Messrs. Johnson & Co.)
F. H. BELL, Esq., (Messrs. W. R. Adamson & Co.)
E. IVESON, Esq., (Messrs. Bower, Hanbury & Co.)

AGENCIES are established at the several Ports in China and Japan.

F. E. GWYN,—*Actg. Secretary.*

tf 320 Shanghai, 28th Nov., 1865.

THE LANCASHIRE INSURANCE COMPANY.

THE undersigned are prepared to grant POLICIES OF INSURANCE on any one Building with its contents, to the extent of £5,000.

W. R. ADAMSON & Co.

tf 619 Shanghai, 10th July, 1865.

NORTH-CHINA INSURANCE COMPANY.

THE undersigned, as Agents for the above Company, accept Risks on produce shipped from this Port to Shanghai, Amoy, Foochow, Swatow and Hongkong.

MAITLAND, BUSH & Co.
Hong name—Wha-kee.

tf 370 Newchwang, January 1864.

AUSTRALASIAN FIRE, LIFE, AND MARINE INSURANCE COMPANY.
(Liability Limited.)

MARINE DEPARTMENT.

THE Undersigned having been appointed Agents in Shanghai for this Company, are now prepared to issue Policies on Marine Risks only, on the usual terms.

Losses can be made payable in Shanghai Hongkong, Calcutta, Melbourne, or London.

AUGUSTINE HEARD & Co.

tf 308 Shanghai, 4th December, 1865

INSURANCES.

PHŒNIX FIRE ASSURANCE COMPANY.
LONDON.
ESTABLISHED IN 1782.

Trustees & Directors.

DECIMUS BURTON, Esq
TRAVERS BUXTON, Esq
OCTAVIUS EDWARD COOPE, Esq
WILLIAM COTTON, Esq.
JOHN DAVIS, Esq.
GEORGE ARTHUR FULLER, Esq.
CHARLES EMANUEL GOODHART, Esq.
JAMES ALEXANDER GORDON, Esq.
EDWARD HAWKINS, Jun., Esq.
KIRKMAN D. HODGSON, Esq., M.P.
WILLIAM JAMES LANCASTER, Esq.
JOHN DORRIEN MAGENS, Esq
JOHN TIMOTHY OXLEY, Esq.
BENJAMIN SHAW, Esq.
WM. JAMES THOMPSON, Esq.
HENRY HEYMAN TOULMIN Esq.
MATTHEW WHITING, Esq.

INSURANCES against Loss by Fire are effected by the PHŒNIX COMPANY, upon every description of Property, in every part of the World, on the most favorable Terms.

The promptitude and liberality with which its engagements are always met by this Company are well known, and the importance of its relations with the Public may be estimated from the fact, that since its establishment it has paid more than *Eight Millions Sterling* in discharge of Claims for Losses by Fire.

The undersigned having been appointed agents of the above Company, are prepared to insure Buildings, Merchandise, Goods, and Property against Fire, for *large amounts.*

They are also authorized to insure Ships in the harbour against Fire, with or without cargo.

Claims will be paid either by the Agents here or the Company in London.

HUGHES, WILLGOSS & Co.

15jy-66 618 Yokohama, 3rd Mar., 1864.

UNIVERSAL MARINE INSURANCE COMPANY LIMITED.

THE Undersigned having been appointed Agents at this Port for the above Company are prepared to grant Policies against Marine Risks at the Current Rates of Premium.

DOW & Co.

31de-66 324 Shanghai, 1st January, 1864.

ALLIANCE FIRE ASSURANCE COMPANY.

Capital £5,000,000 Sterling.

President:

Sir MOSES MONTEFIORE, Bart., F.R.S.

Board of Direction:

JAMES ALEXANDER, Esq., (Alexander, Fletcher & Co.)
C. J. BARNETT, Esq., (Barnett, Hoare, Barnett & Co.)
G. H. BARNETT, Esq., Glympton Park, Woodstock.
BENJAMIN COHEN, Esq., New Court.
JAMES FLETCHER, Esq., (Alexander, Fletcher & Co.)
WILLIAM GLADSTONE, Esq., (Thomson, Bonar & Co.)
G. J. GOSCHEN, Esq., M.P., for the City of London, (Fruhling & Goschen.)
SAMUEL GURNEY, Esq., M.P. for Penryn and Falmouth.
JAMES HELME, Esq., Director of the Provincial Bank of Ireland.
SAMPSON LUCAS, Esq., (Lucas, Micholls & Co.)
ELLIOT MACNAGHTEN, Esq., Director of the Provincial Bank of Ireland.
THOMAS MASTERMAN, Esq., Collingwood House, Brighton.
J. M. MONTEFIORE, Esq., Director of the Provincial Bank of Ireland.
Sir ANTHONY DE ROTHSCHILD, M.P., for the City of London.
THOMAS C. SMITH, Esq., 23, Oxford Square, Hyde Park.

ASSURANCES on buildings and contents, accepted at lowest current rates. Losses promptly and liberally settled.

JARDINE, MATHESON & Co.,
Agents in China.

tf 437 Shanghai, 20th May, 1864.

NOTICE.

LIVERPOOL AND LONDON AND GLOBE FIRE INSURANCE COMPANY.

THE Undersigned is authorized to grant Policies against *Fire on Buildings or* their Contents to the extent of £20,000 at this Port, Hankow, Kiukiang and Tientsin.

C. RYLEY

31de-66 325 Shanghai, 14th Feb., 1866.

LONDON AND LANCASHIRE FIRE AND LIFE INSURANCE COMPANIES.

THE Undersigned having been appointed Agents for the above named Company at Shanghai and Hankow, are prepared to grant policies against fire on the usual terms on any one building or its contents, as also on blocks of Chinese buildings.

For terms apply to

TRAUTMANN & Co.

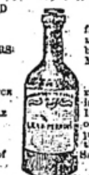
11fe-67 576 Shanghai, 2nd June, 1864.

MISCELLANEOUS.

SAUCE.—LEA AND PERRINS'

WORCESTERSHIRE SAUCE,

PRONOUNCED BY CONNOISSEURS TO BE THE ONLY GOOD SAUCE AND APPLICABLE TO Every variety of DISH.



Extract of a Letter from a medical gentleman at Madras to his brother at Worcester May, 1851.

"Tell Lea and Perrins that their Sauce is highly esteemed in India, and is, in my opinion, the most palatable as well as the most wholesome Sauce that is made."

CAUTION.

LEA AND PERRINS

Beg to caution the Public against spurious imitations of their celebrated

Worcestershire Sauce.

L. & P. have discovered that several of the Foreign Markets have been supplied with SPURIOUS IMITATIONS, the labels closely resembling those of the genuine Sauce, and in one or more instances the name of L. and P. *forged.*

L. and P. will proceed against any one who may manufacture or vend such imitations, and have instructed their correspondents in the various parts of the world, to advise them of any infringement of their rights.

ASK FOR LEA AND PERRINS' SAUCE.

*** *Sold Wholesale and for Export, by* the Proprietors, Worcester; Messrs. CROSSE and BLACKWELL; Messrs. Barclay and Sons, London; &c., &c.; and by Grocers and Oilmen universally.

31de-66 672 December 23rd, 1865.

MERWIN & BRAY FIRE-ARM CO.'S

Belt and Pocket Size Cartridge Revolvers.

THE *Belt* size weighs 22 oz., and carries a ball 42-100 calibre (larger than Colt's Navy), and can be used with either fixed or loose ammunition. The *Pocket* size weighs 11 oz., and carries a ball 30-100 calibre (same as Colt's 4 and 6 inch.)

These Pistols are loaded and discharged with only four motions—a degree of perfection never yet attained by any other arm. *A full round may be loaded and discharged in thirty seconds.* These arms have been adopted *exclusively* by the U. S. Revenue Service. Printed circulars (with illustrated cuts), naming prices, sent by mail when required.

MERWIN & BRAY are also sole proprietors of the Ballard Breech-Loading Rifle and Carbine. Their high character for Military and Sporting purposes is so well established that the public only wish to know where they may be *purchased.* These Rifles were used by Captains Crawford and Fisk on the Overland Expedition to the Pacific, under orders of the U. S. Government. The Government and the State of Kentucky have about Twenty Thousand (20,000) now in active field service, of which the highest testimonials are received.

Sold by Wholesale and Retail Dealers generally.

Address orders to

MERWIN & BRAY,
No. 262 Broadway, N.Y

P.S.—IMPORTANT.—These Rifles can be used with either fixed or loose ammunitions.

7ju-66 668 Paris, 26th October, 1865.

DINNEFORD'S FLUID MAGNESIA

Is the great remedy for
ACIDITY OF STOMACH, HEADACHE HEARTBURN, INDIGESTION, SOUR ERUCTATIONS & BILIOUS AFFECTIONS.
It is the Physician's cure for

GOUT,

RHEUMATIC GOUT, GRAVEL, and other complaints of the Bladder, and in cases of

Fever and Feverish Irritability of the Skin

it produces grateful cooling effects. As a safe and gentle Medicine for Infants, Children, Delicate Females, and for the sickness of Pregnancy, Dinneford's Magnesia is indispensable, and when taken with the Acidulated Lemon Syrup forms

A Delightful Effervescing Saline and Aperient.

Prepared by

DINNEFORD & Co.
Chemists, London,

And Sold by Druggists, and Storekeepers throughout the World.

CAUTION.—Ask for *Dinneford's Magnesia,* and see that "Dinneford & Co." is on every Bottle and Label.

A. S. WATSON,—*Agent, Hongkong.*

23de-66 669 December 23rd, 1865.

TELEGRAMS TO EUROPE PER INDO-EUROPEAN, MALTA AND ALEXANDRIA AND MALTA AND TRIESTE LINES.

THE Undersigned beg to tender their services for receipt or transmission of Telegrams by the above lines.

J. GIBSON THOMSON & Co.
Agents for Reuter's Telegram Company, (Limited)

Point de Galle, Ceylon, Sept 16 21st, 1865.

tf 650

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